459/1905

File No. 469
1905.

P

Collection No.

Simpson Residency

19/Aug/5

28/2/47

Pros. Serial Nos. 76 – 113

Subject.

Revision of the Recoveries Rules

Previous References.	Later References.

S. 97. (Blue).

C. & P.—6788&P.—(G.1035)—10 3-30—1,00,000.

E. P. S —4-1907.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 of 1905

D. 7687

Letters Nos. 1855 & 1887 dated 28th & 31st May 1907 respecting from the Collector, C & M Station of Bangalore.

SUBJECT.

Excise administration of the C & M Station.

4-Pic 362/1914

0.61-Pic 459/1905

The functions of the Abkari Dy. Comm., Madras, so far as the excise administration of the C & M Station is concerned are set forth in the Resident's proceedings No. 2117 of 8th April 1905, & these functions are mainly those of an Inspecting & advising Officer. In the draft brewery rules submitted by the Collector with his letter No. 738 of 6th March 1907, work was assigned to the Abkari Dy. Comm. making him a part of the substantive machinery of the Station in matters relating to excise, but this was considered undesirable, & it was, in accordance with Mr. Monro's wish, ordered that the functions which should be discharged by the (Abkari (Comm.) should be regulated by departmental orders to be issued by the Collector. It is now reported by Mr. Hemingway as Offg. Collector that our departmental orders as proposed have been issued & that it should be left entirely to the Collector

Flag C
Page 5 of 1913 appended to
Sl. Nos 61-63 of File 459/1905

Sl. 62 — do —

15

to decide as each case arises whether it comes up before him as to whether he should seek the advice of the Attorney General by Command. ~~Circumstances no further action appears necessary.~~

2. Mr. Morris's letter of the 31st May 1907 D.77 might be filed & no further communication invited.

6/6/07 Mr. Thomson's opinion was apparently in accordance with Mr. Morris's ideas on the matter. Mr. Thomson's opinion was returned to him, & he was asked (6.6.) whether he proposes to issue departmental orders for referring Treasury matters to the Attorney General, & if so, whether any special to issue a further communication in consequence of Mr. Thomson's present letter.

Notes—*continued*.

S 77

2. collectors letter Nov 1887 of 31 May 1907 may be filed pro tem

D.
7/6/07

3. Mr Moore has already said that he will submit a draft of departmental rules. (see p 5 note bottom of 63 of file 1854 of 1905), a draft of which Mr Hemmyngton was minuted owing to a previous U.O. reference, & for this reason such references are objectionable.

Put up draft inviting and ask the Mr Moore Board. up a draft of the rules of which the Resident understands he is about to prepare.

Then return here.

J.S.K
8/6/07

Draft of letter is submitted for approval.
J.H. 10/6

Subd: as per orders in the note - & submitted
J.H.
12/6/07
12/6

H.
8/6/07

Signed by A. 6.07

R. P. B.—4-07.—1,000

B. P. S.—4-1907.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459/1905

Sl 80

Letter No. 3947 *dated* 23rd June 1907
from The Govt of India. Finance Depl.

SUBJECT.

Revised Rules for the working and supervision of breweries in the Pl. Mr. Sts of Bangalore

with reference to paras 3 and 4 of the Govt of India letter. The Collector may be asked to favour the Resident with his views on the points therein noted.

It may be noticed that condition 4 of the licence for a brewery provides that each hogshead of beer manufactured by the licensee shall be brewed with at least 2 bushels of malt. ~~and rice~~ which is in accordance ~~of~~ with the recommendation of the Excise Committee.

Sl 62/B

~~Para III of the Report of the Excise Committee + Sl 62.~~

Subd
NNM
6.7.07

Draft noted for approval.
C.
JBK 8/7
CV

E. P.B.—6-1907.—2,000

RESIDENT'S OFFICE.

Note Sheet.

File No. 459/1907

582

Letter No. 3046 *dated* 24 Sept 1907

from The Collector, C & S. Kanara

SUBJECT.

Amendment of Brewery Rule.

582

No further amendment is proposed by the Bennett to Rule 8 of the Brewery Rules seems suitable may be approved

582

2. As regards the procedure indicated in para 3 of the S. of S. letter, the Bennett states that it is already followed in Bangalore and that the brewing book prescribed by Rule 10 of the Brewery Rules shows the quantity of materials used. Mysore Bedford D. Rs. has been asked by the S. of S. to ascertain the practice of fixing

a standard of quality for beer & to suggest a suitable standard. Pending the result of this investigation the practice now followed may be continued. This may be explained to J.-G.L. either pending copies of our revised rules as required in para 6 of the Finance Dept. letter of 80 of 23 June 1954.

P.
16/9/54.

Rec'd 16 Sept. Mr Bennett's amendments. A byke is presumably a vat* and apparently when one is finished even only partially full the tank, the latter must be filled up from another byke or else the beer deteriorates. Some check on the quality of the contents

* [= byke then a large vat in which wort ferments. (Webster)] wort = sweet infusion of malt which ferments in fermenting beer.

Notes—*continued.*

of the second cycle appears necessary to
prevent deletion. Both rules may
~~[illegible]~~
be deleted.

JDR
18/9/07

Cur
1914

JDR
20/9.

Draft for appd

20/9/07

4

E. P. B.—6-1907.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 of 1905

C.90

Letter No. 3339 *dated* 10: October 1907
from the Collector, C & M Stations of Bombay.

SUBJECT.

Rules for the working & supervision of breweries in the C & M Stations

The draft notification forwarded by the Collector provides for the amendment suggested by the Govt of India in Sec. IV-80 & by the insertion in Sec. IV-82 A. The Finance Dept having however, asked in para: 4 of Sec. IV-80 for 30 copies of the rules as finally revised it would seem desirable to issue a fresh notification containing the whole of the rules with the amendments specified in the Collector's draft notification: in this view, a draft notification is submitted for approval - Copies of the revised notification will be sent to the Finance Dept of the Govt of India with explanation of the amendments as required para: 3 of their letter of 23: June 1907, & Govt Resolutions in Sec. IV-82 A may be repealed - Govt letters to the Finance Dept & Foreign Dept are also forwarded

1.80

Regd

No. 23/10/07

JMR 24/10

Notes—*continued.*

Does any other telegram received in Camp on this subject.

C.W.
30/10

No telegram was received in Camp regarding Excise Rules. but two telegrams regarding the submission of reports on Agricultural prospects, were received in camp which are herewith submitted for perusal.

4-11-07.

No. we received no telegram in camp on this subject.

5/11/07

C.W.
6/11

I.P.B.—2-07.—1,000.

RESIDENT'S OFFICE.

Serial No.
File No.

[DRAFT.]—For approval.

It is intended to pass Bill in Council on 3rd January next. to amend number one of Schedule 3 Indian Tariff Act in order to raise from that date duty on ale beer porter cider and other fermented liquors, two annas per imperial gallon. S/Sy. Government of India has decided that excise duty on such liquors manufactured in India shall simultaneously

(Continuation of Draft).

"Bi" marked from me to him

means per Imperial yellow

slip Please take necessary

action steps to secure that

enhanced rate of excise

is levied with effect from

the 3rd proximo on receipt

of telegram from the Department

informing you that Bill has

passed. Stop. Until that

information (is) received

the whole matter must

be regarded as strictly

confidential.

R. P.B.—2-1906.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

File No.

Letter No. *dated*

from

SUBJECT.

Resident

Will you send a copy of this confidentially to Chief of Staff Mil: Colln. Station for necessary action & further intimation from us.

Upon behalf Chief Secretary

23/12 21/12 for

2 Nothing can presumably be done until the telegram is received. When it is received all that is necessary, so far as I can see, is to at once issue a notification to the effect that the duty has been raised. On receipt of this notification in the Treasury the increased duty will be collected. It will presumably come from the consumer.

although it will be actually paid by the Brewer. i.e. the Brewer will charge the shopkeeper Rs. 30/- per hogshead + duty at 20as (vide para at 1a.) the shopkeeper will then raise his price to the public to a corresponding amount. Notification should go to the Brewery simultaneously with the Notification to the Treasury.

23/12/07.

3 Resident I have spoken to his license in this matter. he may take action as he recommends.

Schedule III (7) is marked ? in the Indian Duty Act.

It should be noticed that the Brewer is bound under his license to supply beer to retail shops at Rs 30 : this is exclusive of duty and if the duty is raised he will not be tied down to supplying beer at the price. Rs 30/-

As regards the retailer no maximum price has been prescribed. Hence he

Notes—*continued.*

would naturally charge more from the consumer & and it would be a matter for consideration hereafter whether or no he should receive any compensation of revenue by any falling off in receipts.*

It may be added that rules 18 & 23 of the Rules & Notifications leave to Govt. the discretion of waiving the duty without giving any previous notice.

As regards Coorg. there the retail shops pay a licence fee of Rs. 2 annas duty on every gallon sold and there is no auction contract and retail vendors can apparently abandon their shops whenever it

* It does not appear necessary to re-auction the shops under the new conditions

JH
Sec F

(Beer is manufactured in Coorg)

becomes no longer profitable to maintain them.

As regards Corsica the orders of the Govt I may be communicated to Com.r and he may be asked to prepare a draft notification for publication in the Corsica Gazette immediately on receiving further instructions from us.

23.12.07.

C. in C. Station.

4 Please draft for Adm.y to forward a Despatch ready for issue.

5 Govt. (separate copy to be given to Govt Office when this comes to be confidential) Please draft with a view to confidentially to Com.r for instructions to publish on receipt of telegram from us.

Sec F
23/12

Notes—*continued*.

6 Under section 8 of the Indian Excise Act, 1896, as applied to the C & M. Station of Bangalore, ~~the~~ duty on beer is payable at the rate for the time being levied under the Indian Tariff Act, 1894. If under the latter Act the duty on beer is raised to 2 annas a gallon, the local brewers are bound to pay duty at that rate without any further rule or notification. The words "one anna" in rule 18 of notification No 67 of 13 Nov 1890 should, however, be replaced by the words "two annas". For this purpose a draft notification is submitted below.

7 For Coorg a letter to the Comm is enough. The present duty of two annas is levied under this

Price letter at sl. 2 of File 25/96 (Cuttack) (flag x)
but as observed by the Excise
Committee in their note at sl 4/a flag G
of file 241 of 1905 this rate is
illegal. Draft letter to Comm. submitted

24/12

Rendib

as regards the Cuttack station the
notification seems correct: all that
is necessary is the alteration of
rule 18.
In the case of Cuttack the duty
levied is already 2 annas per
gallon, & I agree that no notifn.
is necessary as the illegality
will be removed by the amendment
in the Tariff Act itself. Letter to Comr. can
issue now.

27/12

27/12

E. P. B.—6-1907.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459/1905

Letter No. *dated*

from

SUBJECT.

Raising of duty on beer from one anna to two annas.

Copies of Rules made under this application to the Notification are to be supplied to the Superintendent of Police concerned under orders in Home Dept. letter No. 2891 of 8-Sept.-1905 In the present matter, the Dept. of the Superintendent of Police concerned is Finance Dept. to which no copies of the rules are to be sent under the Home Dept. ~~letter~~ letter cited above.

In two other instances, the Finance Dept. asked for 30 copies of the rules, and the requisition was complied with. A similar no. of copies may therefore be sent to that Dept. of the notification enhancing the duty on beer from one anna to two annas per gallon. Dept. letter is submitted for approval

H.S.
16/1/'08

Ref. to Dis. File No. 154/1905

St. 92 file 459/1905

St. 95 — do —

Gt/1/08

R. P. S.—6-1907.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459/05

97A

Letter No.———— *dated* 20. January 1908

from V. Chinnasamy Mud. a another Beer Licence holder in Lot 6 on Note.

SUBJECT.

Petition with reference to the enhancement of duty on beer.

The petition may, if approved, be returned for submission thro' the Collector, of the District. Endorsement is prepared for favour of signature.

R.S.
24/1/08

27/1/08

Issued N 605 of 29. 1. 08

Having regard to the remarks made in the Collector's Letter N. 451 of 4. Feb: 1908, the petition therewith sent may, if approved be sent back to the Collector for report after it is now possible for him to judge of the effect of the increased duty on beer. Meanwhile the petitioners may be informed that the matter is under enquiry by us.

R.S. 4/2/08

Two drafts are submitted for approval.

MH.
7/2/08

7/6/08

E. P. S —4197.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 of 1905.

A.101

Letter No. 511 *dated* 8th February 1908
from the Collector, C & M Stations.

SUBJECT.

Rate for sale of beer by licensed shop keepers in the C & M Stations.

The rate for wholesale vend of beer was fixed at Rs 30/- per hogshead on the Collector's recommendation in communication with the Abkari Dy Commr for Madras. The Bangalore Brewery Company's proposal to raise this price to Rs 34/- on account of dearness of the materials used in the manufacture of beer is not supported by the Supdt of Police & the Collector — if approved, the Company may be informed that after enquiry, the Resident regrets that he is unable to comply with their proposal (There is no need to ~~consult~~ Abkari the opinion of the Abkari Dy Commr in the matter since it is reported that in Madras breweries the rate has not been increased)

Page 8 of Se. No. 61 & 62

A. 101(b) & 161

& above the rate of Rs 30 was fixed 100 vecently as last year (vide Paper for a corresponding.

The price was fixed with effect from 1st April 1907. Vide Se. No. 62.

H.
20/2/08

H.
12/2/08 12/2/08. ~~I think we may hear what~~

Resr

13

~~Mr Bennett has drawn & also asked for~~
~~the cultivation from the Standard. I shall~~
~~by that barley is taxed~~

Office

... first part of article of India
showing prices of sugar & barley
for the last 12 months.

ZDK.

1 & 13/2

3. The supplements to the Gazette of India containing prices for the year 1907 are put up, together with a statement in which the prices relating to barley & sugar in the years & Annexures have been corrected by Office. HJ

HJ
15/2/08

~~Office please attach~~

~~Copies~~

JM

~~17/2~~

Rs. 6
4. I think we may send a G. Mr. Bennett. Mr. Scott's enquiries are partly borne out by figures. Sugar has gone up in price somewhat but is not nearly

Notes--*continued.*

to high as it was in January 1907.

Barley has in hygiene has not improved appreciably since August when it fell declined from 5:9 to 6.12. sun dr.

he might also ask his home to send the extracts from the standard to Sheffield to refers.

F.D.M.

17/2

5. Sir. to the Secretary.

Please reply as proposed in para: 1. of letter.

S.L.F

19/2

F.M. Robinson

Draft is submitted for approval.

H.
20/2/08

Sl.102

Issued Nos 1114-1115 dated 24-2-1908.

E. P. S —4-1917. -1,000.

File No. 4699 1905

RESIDENT'S OFFICE.

Note Sheet.

D 103

Letter No. _____ dated 14th April 1908
from the licensed holders of certain beer taverns
in the Ft Mc Station -

SUBJECT.

Protest against the recovery by brewers of
duty on beer from licensed tavern keepers

A 95

The duty on beer has been raised from
one anna to two annas per gallon
from 31st January 1908, & the petitioners
complained that they were put to loss in
consequence of such increase in duty.
Their petition on the subject will be reported

A. 99

upon by the Collector after the effect of the
increased rate of duty in respect of beer
taverns has been considered. As it is
only about 12 days since the official year
1907-1908 ended, it is premature now
to expect that report.

A. 103

2. The petitioners now, in another
petition of 14th April 1908, question the
legality of the brewers recovering the
duty from the tavern keepers. Under rule

18 of the brewery rules issued under Rules' notification N. 67 of 13. December 1907, duty is paid to Govt. by the brewers on the quantity of beer brewed, which is recovered from the tavern keepers as beer is issued to them in addition to the price (₹ 30 per hogshead which was fixed in Residents' order N. 2209 of 11. March 1907 as revised by order N. 2302 of the 14. idem. The price so fixed excluded duty as set forth in para 8 of the Collector's letter N. 758 of 6. March 1907. The petitioners have continued to pay to the brewers the duty plus price till now from 1. April 1907, & they have no case. If approved, the petitioners may be informed that their request is inadmissible. It seems needless to forward the petition to the Collector for report.

Hy B

Sl. 62 & 65

(The brewers made an attempt recently to increase the price of beer from ₹ 30 to 34 per hogshead owing to a rise in the price of barley, sugar, etc, but the proposal was negatived)

Sl. 101 & 102.

H.
22/4/'08

3. Sl. was no doubt in contravention para 8 of Cl. 61 that licensed holders of beer taverns

Notes—*continued.*

should pay the duty in addition to the price of £30 per hogshead fixed in para 5 of the Brewers licence and that the brewer should recover this duty himself at the time of issue and pay it over to the Distr Treasy on demand as laid down in paras 18 & 19 of the Brewers Rules. But the point as to the liability of the Tavern licensee to pay the duty in addition to the price of £30 is not explicitly stated, either in the Brewers licence, or the Ben Tavern licence, & it is therefore proposed that the words "exclusive of Excise duty," may be inserted before the words "at a price not exceeding £30" in Condition 5 of the Brewers licence. A similar provision may also be made in the Ben Tavern licence which is now under

Hap C

Hap B

or the Ben Tavern

Hap D

Hap C

Hap D

R. P. B.—2·08.—2,000.

18 4

to remain along with the licenses
enclosed in Rep. Dept. No 5 2 0 5. May 4.
July 1903. The papers may either
be sent to the collector (v.o) for any remarks
he may wish to offer:

24/8/04
H. Coll: v.o for remarks. It certainly
seems to have been intended that
the retailer should pay the duty
for it was to ensure getting
good beer that the brewer was
to sell it at 1s 8d per barrel. (Rev. & S. 61
the maximum price is prescribed for the
sale of beer to the public by the
retailer: he would naturally
recover the duty by raising his
prices. after all it is the consumer
who should pay the duty & there
seems no reason for cutting down the
brewers profits by making him pay it.

25/4 JOR

Notes—continued.

S 68.
Dup H

5 Returned o.o. Please refer to my letter No 814 of 11/3/07 and the o.o. file on the subject. I think the best thing to do is to insert in the Brewers' License as well as in the Beer Tarun Licenses the condition that the price at which Brewers are to sell is Rs. 30/- exclusive of duty. The words 'exclusive of duty' should in my opinion be added in Condition 5 of Brewers' Licenses after the words 'Rs. 30 per hogshead' I am not before them. The same condition should be inserted in the Beer Tarun Licenses.

6 At the same time petitioners have no ground whatever for complaint. Please refer to my order of 13.3.07, copy of which is sent herewith. This was published and was also read out at the sales in 1907. At the sales in 1908 bidders were told that the duty had been raised to Rs. 6/12 and that the price would therefore be Rs. 36/12.

28.4.08.

7. In the circumstances the petitioners should be informed that their

... ... The Brewers licence C
& the Beer Tavern licence may be
amended or suspended in pursuance D
of the notes.

D
29/4/08

No. 3
3014

Draft

9. Draft endorsement is submitted for approval.
After it is done the Brewers' licences & the beer tavern
licences will be amended as directed.

H.J.
2/5/08

D 2/5/08

2

Issued 24813 6.5.08

1084

9. The amendment referred to in para 5 of note will be made in the Brewers' licences which are, among others, approved in this office order of 23rd 1.67
of 14th March 1907. Similar amendment will be made in the beer tavern licences which is now under consideration along with the forms of other licences.
Draft order is submitted for approval.

H.J.
8/5/08

D 7/5/08

2

2/

Office of the Collector—
Civil and Military Station,
Bangalore - Dated 13th March 1907.

Order.

It is hereby notified for information of all the intending purchasers of beer shops - to be sold on the 16th instant - and others that the price of Country beer to be supplied by the brewers to the licensed shop keepers has been fixed at Rs: 30/- per hogshead plus duty, i.e at Rs: 33/6/- with the present rate of Excise duty.

Sd/ Pierce Moore—
Collector.

No. 839/840

To

The Second Magistrate / Excise Superintendent for

immediate publication throughout the Station.

"Copy"
H. Lovin Lunn Lowrey
The Collector's Office

R. P. S.—4-1907.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

FILE NO. 4597 1905

A.106

Letter No. 1687 *dated* 11th May 1908
from the Collector, Coorg *on the* Retention of Tobacco.

SUBJECT.

Petition of certain beer licensees for the year 1907-1908.

A.106

It is clear from the Collector's letter that consumption of beer was not decreased diminished on the licenses concerned in consequence of the raising of the duty on beer from one anna to two annas per gallon with effect from 3rd January 1908, but that on the other hand it was increased as compared with the figures for the similar period of the past two years, but the question that must be considered in connection with the petition is whether the licensees concerned have put to any loss by the enhancement of the duty during the currency of their Contract, in spite of the fact that they have not bound themselves not to raise the duty during the period of the Contract.

A.95

2. For nine months of the Contract, the licensed holders paid duty at Rs 3-6-0 per

per hogshead on proof strength 3 months in which the duty amounted to about 236 hogsheads the enhanced duty recovered from them amounted to £796-8-0. Had the licensed victuallers recovered this amount from the consumers by an enhancement of the retail price which certainly they have no cause for complaint. It would however seem from the fact that consumption of beer had risen during the 3 months in question that beer was retailed to the consuming public without any enhancement of the retail price after the levy of the increased rate of duty. If approved, a further report might be called for from the Collector on the subject, with a suggestion that the accounts of the licensed victuallers might be examined in order to ascertain whether the brewers passed remunerative or otherwise to them.

If the vendors sell at the same price as before that was their look out: it was open to them to raise it if they liked.

RJ.
14/5/'08

2. There appears to be no need for making any further enquiry. As pointed out by the Collector, the enhancement of the duty during the Cal. quarter of 1907-08 did not prejudicially affect the consumption

Notes—*continued.*

during that quarter, which, indeed, was greater than in the corresponding period of the previous two years. As the Local did not fix the retail price of beer, it was open to the licensed holders to have raised the selling price of the enhancement of duty and effected their margin of profit. The petitioners seem thus to have no good cause for complaint.

D
14/1/08

Ref
3. I agree. The petition is ridiculous
If with the demand that exists for
beer as shown by the increased sales
the shopkeepers are content to sell
at a loss they have only themselves
to thank for it. They may be
informed accordingly. J.M.

171

E. P.E.—2-1903.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 of 1905

S 108

Letter No. 3259 dated 26th September 1908
from the Collector Coorg & the Bangalore—

SUBJECT.

Use of spent hops in brewing

A 91 f 459. 05

Encls 6 in 61 Ftg B.

Rule 12 of the Brewery Rules requires that beer shall be brewed from good materials Condition 4 of the Brewer's license lays down that each hogshead of beer shall be brewed with 2 lbs of hops, not more than 25% of which shall be substituted by ~~approved~~ hop substitutes - approved by the Govt.

2 The question now raised is, whether spent (i.e. already used in brewing English beer) hops used by the brewers in the Coorg is a good material for the purposes of rule 12.

3 Mr Bennett, Abkari Dy Commr of Madras and an advising officer in Excise matters in the Coorg, was consulted on

proceedings Dy Comr 212. dtd 7th Oct 04

the point. That officer sees no objection to the use of partially spent hops in the manufacture of Country beer but states that the use of at least one pound of fresh hops per hogshead should be insisted on and that no portion of this one pound per hogshead should be substi- tuted by approved hop substitutes.

4. Mr Bennett suggesting necessitates alteration of the percentage (25%) of approved hop substitutes, the use of which is permitted in condition 4 of the brewer's license. It is not clear either from the Collector's letter or from that of the Abkari Commr what this proportion should be under the modification now suggested.

5. If approved, the Collector may be asked to explain (after consulting the Abkari Commissioner, if necessary) as to the proportion of hop substitutes

Notes—*continued.*

~~to be used~~ under the altered circumstances and whether Condition 4 of the Brewer's licences should not be amended accordingly.

14.10.08

4 Mr Bennetts' suggestion, approved by Mr Chester, may be accepted and the Commrs may be asked to give necessary instructions ~~may be~~ to Brewers. See Rule 24 of Brewers

S91 Reg A Brewery rules, brewers are bound to conform to any special orders issued by the Board with regard to individual breweries.

16/10/08

S ~~Mr~~ Mr Chester, orders are required on one point only: viz. whether the Regs, used in brewing native beer may be, in whole or in part, Spanish Regs.

Mr Chester's Deputy Commrs Madras does not object

to the use of partially spent hops in the manufacture of country beer provided that 1 lb of fresh hops be used in the manufacture of each hogshead

(2) Excise Supt reports that sometimes only spent hops are used by the Bangalore Brewery in the manufacture of country beer & that rules do not prevent this practice, provided the spent hops can be termed 'fresh' under Rule 12 of the Brewery Rules cited in letter 67 d/ 13/11/1907.

I think that a special order under Rule 24 of the above Brewery Rules should issue to the Bangalore Brewery providing that in the brewing of country beer the quantity of fresh hops used, shall not be less than 1 lb per hogshead.

But before this order issues the file might go to Excise Supt for any further suggestions he may wish to offer.

TC 15/10/08

Resd

Notes—*continued.*

5.

That the Rules of the License requiring meetings to provide (1) that at least 1/6 of the hops required to value be fresh hops.

(2) that not more than 25% of the total fresh amount of hops value be substituted by hops (in the proportion vice for ascertained) substitutes / previously approved by the Collector

(3) that not more than 50% of the fresh hops value be substituted by spent hops to be employed in the proportion of 2 lbs spent hops to one lb fresh hops. the

Ocean made. He adds that
the proportion shown by
last analysis is taken
a large quantity of spent
hops to equal a small
quantity of fresh hops.
Further it must be provided
that the spent hops are
"good material" & can be
rejected at the discretion,
by the Collector upon
inspection.
With Collector please
give his opinion on the
above, after consulting
Mr Sherman.

Sam F.
19/10

20 OCT. 1908

Will Collector please see the above

T. Copeland
F.A.R.
20/10/08

Cor, C & N Sts

U.O. No. 5439 D/20/10/08 To Mr Sherman U.O. for his opinion.

21.10.08.

Notes —*continued*.

7. With reference to the Ston. the Resident's order dated 19th instant, I submit for your consideration the following draft ~ amendment of rule 4 of the brewer's license.

H. E. Sherman
Supt. of Excise

22. 10. 08.

Draft amendment.

4. Each hogshead of country beer manufactured by you shall be brewed with at least two bushels of malt and two pounds of hops, and the quality of all such beer shall be to the satisfaction of the Resident. Provided that, if partially spent hops is employed in the manufacture the proportion of unused hops shall be at least one to every hogshead manufactured; and that it shall be competent for the Superintendent of Excise, acting on behalf of the Collector, to forbid the employment of any used hops, which, in his opinion, is not 'good material' within the meaning of rule 12 of the rules for the working and supervision of breweries. Provided also, that when unused hops are absent (only) are employed in the manufacture ~~not more than~~ 25 % of such hops may be substituted by hop substitutes that have been previously approved by the Collector.

To F. A. R. with a Draft Amendment of which I approve. The omission of the words I mark makes the last proviso clear.

22. 10. 08.

R. F. D.

R. P. B.—2-08.—2,000.

8. The Collector's draft amendment of Rule 4 of the Bombay Rules, as altered in pencil, seems suitable & may be approved. The revised Rule may be brought into force from 1st April 1909, unless the current licences of the Bengal & Bombay Co. will require renewal by the Collector. The immediate introduction of the Rule will probably evoke a protest from the Co., & there seems to be no real necessity for the introduction of the change during the currency of the present licences.

Mr

I think the Collector's proposed amendment of Rule 4 should be issued as altered by me, here in pencil. If the word 'country' is retained, it should require a separate rule as to the minimum of metal in the legs used in the manufacture of

Notes—*continued.*

'English' Bar.

(2) I would suggest that the amended rule be brought into force on 1st Oct. i.e. upon the expiry of the present Licences

T.L. 29/10/08

Read

10 Mr. Lane wished to point out that the draft rule as amended by L.A.R. and the last line contradict the Statute (1) as to the general validity of the rule

(2) as to the ~~registration~~ granting of applications for substitutes which should be effected as soon as one of the named shops.

(1) The Act should empower the draft rule when

It is unfortunate that further information is received.

(4) [illegible] may be prepared to authorise the rate from 1/4/09, but

(5) Cabinet should consult the Chairman as to whether authorisation is to be sought while required by the Act for the Director to prepare the Brewery from any objection lodged upon publication either in error or mistake. No determination on the matter of the beer duty to be permitted.

SJ

29/10

Please see Rudd's note dd/ 29/10/08 on dress officially & Cur

(i) as for para 1 of Rudd's note

(ii) " " 2 " " " cit regard to Shawl bags; & cit regard to 'stage substitutes' say here it is understood from the last para of Curt's letter No. 3255 dd/ 26/9/08 that Mr Bennett is being consulted. as to the quantity of 'ostrich' skins shd be regarded as equivalent to 1 lb of waved bags.

) as for paras 3, 4 & 5 of Rudd's note

TL 26/10/08

Rec

Draft letter is submitted for approval.

HJ.
3/11/'08

Thanks. Issue TL 4/11/08

R 109

Issued W 5807 by J. 11. 08

12

B. P. B.—9-1908.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 of 1905

D. 110

Letter No. 4123 *dated* 17: December 1908 *from the* Collector, Coorg Station.

SUBJECT.

materials be used in the manufacture of country beer in the Coorg Station.

Please see Resident's note of 29: October 1908 on pages 9 & 10 of this note book Se. No. 108.

Mr. Bennett, the Abkari Dy Comm. of Madras, says that 2½ lbs of partially spent hops may reasonably be taken as equivalent to 1 lb of unused hops & that so far as optimum is concerned, the representations of the unused hops. The observations made by him in paras 3 & 4 of his letter seem to be worthy of consideration & they are supported by the Collector.

D 110(a)

2. If approved, the Collector may be informed that, in the circumstances since explained, the Resident concurs in the observations made in Mr. Bennett's letter of 25: November 1908, & that a fresh draft amendment of Condition 4 of the new licenses may in consultation with

The Abstract by Smt. Nandini, be submitted for Mr. Prasad's further consideration.

AS.
19/12/08

22/12/08.

As proposed ?

22/12/08

Rajat

Draft letter is submitted for approval.

AS.
23/12/08

23/12/08

Asm

22/12/08

E. P. B.—9-1908.—2,000.

14

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 of 1905

A-112

Letter No. 376 *dated* 1st February 1909
from the Collector, Cuttack

SUBJECT.

Amendment of brewery licence

Please see note on P. W. 110.

The draft amendment embodied in the brewery licence was forwarded by the Collector in consultation with Mr. Bennett and may be approved.

In rule 4 of the brewery rules issued under Resident's notification No. 67 dated 13th November 1907, it is stated that licences shall be in such form & for such period as the Resident may from time to prescribe & may be renewed. The existing form of brewery licence was sanctioned in para 2 of this office proceedings No. 2209 of the 11th March 1907 & was not published in the Gazette.

The draft proceedings sanctioning the ~~revision~~ proposed amendment with effect from 1st April 1909, is submitted for approval

Rks. 4/4/09

Rks. 7/4/09

Rai

Gp, Journal

RESIDENT'S OFFICE.

NOTES AND PRECIS.

R. P. B.—1.05.—500.

1911 R. P. B.—6-1904—200. 76

No. 1855

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 28th May 1907.

RESIDENT'S OFFICE, BANGALORE.
Register No. 2962
Date of Receipt 29-5-07
File No. 4 J 4 05

FROM P. Hannyngton ESQ., ~~I. C. S.,~~
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To
F. P. Rennie Esquire, I. C. S.,
~~THE~~ FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

Xoj A (Para)

In reply to your letter No. 3880 dated the 25th instant, I have the honor to refer you to the Proceedings of the Honourable the Resident, No. 2117 dated the 8th April 1905 wherein the functions of the Madras Abkari Deputy Commissioner, so far as the Excise Department of the Civil and Military Station of Bangalore is concerned, are clearly stated. It is some what difficult to lay down precisely the matters in which alone the Deputy Commissioner should Exercise his functions in the Station Excise Department. The orders Contained in the proceedings referred to cover all cases in which the Deputy Commissioner may be consulted by the Collector who in addition

I-4 of 312/1904

addition may, if he thinks it necessary and advantageous, refer matters for the opinion and advice of that officer. In this view of the matter, I have not issued any departmental orders regulating the functions of the Deputy Commissioner.

2. The question should, in my opinion, be left entirely to the Collector to decide, as each Excise matter comes up before him, as to whether he should seek the advice of the Abkari Deputy Commissioner.

I have the honor to be,

Sir,

Your most obedient Servant,

Offg: Collector.

Tm.

1/66 77

R. P. B.—6-1904—200.

No. 1887 Encl

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.

Dated 31st May 1907

RESIDENT'S OFFICE,
BANGALORE.
Register No. 3035
Date of Receipt 1-6-07
File No. 459

FROM P. Hannyngton ESQ., I.C.S.,
Offg. COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To J. P. Rennie, Esq. I.C.S.

THE FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

Hlg B

A 624

With reference to your No. 3881 dated the 25th May 1907 asking for the submission of draft instructions to be issued under clause 16 of the Brewery Rules, I have the honor to enclose a copy of letter No. 231 dated 29th instant received from the Excise Superintendent which explains the cause of delay.

I have the honor to be,
Sir,
your most obedient servant

P. Hannyngton
Offg. Collector

Letter No. 231 dated 29th May 1907 from the Excise Superintendent, civil and Military station, Bangalore to the Collector, civil and Military stations, Bangalore

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With reference to your endorsement No. 1847 dated 28th May 1907 asking for the submission of the draft instructions under clause 16 of the Brewery Rules, I have the honor to state that Mr. Bennett who was consulted in the matter said on 16-4-07 that he is drafting the rules and will communicate them when done with and that I have not heard from him since.

2. I have addressed him again in the matter.

'True Copy'

May 1907 Dy. Collector

78

11th June 1907.

Myles Moore,

Will you kindly refer to paragraph 1 of this office proceedings No.2209, dated the 11th March 1907, in which it was arranged that the duties to be discharged by the Abkari Deputy Commissioner, Madras, as Advising Officer to the Resident in regard to brewery matters should be regulated by departmental orders to be issued by the Collector.

In your un-official Note dated the 9th March 1907 you said that you would send up a draft of the departmental rules, but from Hannyngton's letter No.1855, dated the 28th May 1907 it would appear that no such rules are to be issued. No doubt he was unaware of your proposal. When may we expect the rules ?

Yours sincerely
for F.C. Rennie

P.L. Moore Esquire, I.C.S.,
Bangaloro.

N.N.R.

FICE,
19/6/07
Register No 3330
Date of Receipt 17-6-07
File No 45C/05

79

Office of the Collector and District Magistrate,
Civil and Military Station, Bangalore.

14th June 1907.

Dear Rennie,

1.78 Your D.O. of the 11th.

Regarding departmental orders regulating the duties of the Madras Abkari Deputy Commissioner in the Station Excise Department, I have written to Mr. Bennett and will write to you again on hearing from him.

Yours sincerely,

To J. P. Rennie Esqre, I.C.S.,
First Assistant Resident.

If further communication may be awaited

19/6/07

19/6/07

20/6/07

RESIDENT'S OFFICE,
BANGALORE.
Register No. 3615
Date of Receipt 1-7-07
File No. 1575/05

No. 3947-Exc.

GOVERNMENT OF INDIA,

FINANCE DEPARTMENT.

SEPARATE REVENUE.
Excise.

FROM

A. YUSUF ALI, Esq., I.C.S.,
Offg. Under Secretary to the Government of India,

To,

THE HON'BLE THE RESIDENT IN MYSORE.

Simla, the 23rd June 1907.

SIR,

I AM directed to refer to your letter No. 2394, dated the 18th March 1907, to the address of the Government of India in the Foreign Department, and to communicate the following remarks with reference to the revised rules therewith forwarded by you for the working and supervision of breweries in the Civil and Military station of Bangalore.

2. I am to invite your attention to paragraph 13 of the Resolution in this Department No. 2995-Exc., dated the 16th May 1907, reviewing Chapter VII of the Report of the Excise Committee, and to suggest that with reference to the orders therein conveyed the following amendments may be made in the rules:—

(i) *Rule 8.*—Add at the end of the rule the following sentence:—

"Each storage and issuing cask shall have the particular designation of the gyle from which it was racked (and no other) marked upon it, so long as any beer from that gyle remains in it."

This is necessary in order to protect beer from dilution and adulteration to which reference is made in rule 12.

(ii) *Rule 12.*—For the second sentence substitute the following:—

"No beer shall be brewed which does not contain at least two bushels of malt to every hogshead; and the original specific gravity of the wort shall in no case exceed 1073°."

3. It has been suggested by Major C. H. Bedford, I.M.S., that with a view to attain an efficient check in the case of brewing materials other than malt, such materials should be standardised in relation to a common unit, this being effected

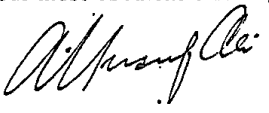
(1) by ascertaining in the laboratory the specific gravity obtainable from the various materials generally employed in the manufacture of beer; (2) by then classifying such materials under the corresponding heads; and (3) by requiring the brewer to enter in his books the amount of each such material used. I am to request that you will consider how far the adoption of this procedure in the Civil and Military Station of Bangalore may be practicable and desirable, and whether any further modification of the rules will be required to give effect to it.

4. Thirty copies of the rules as finally revised should be furnished to this Department for information and record.

I have the honour to be,

SIR,

Your most obedient servant,



Offg. Under Secretary to the Government of India.

COPY of the correspondence forwarded to all Local Governments and Administrations for information with reference to paragraph 13 of the Resolution in this Department No. 2995-Exc., dated the 16th May 1907; and also to the Foreign Department with reference to the communication from that Department, No. 1305-I.A., dated the 11th April 1907.

No. 2394, dated 18th March 1907.

From—The Hon'ble Mr. Williams, Officiating Resident in Mysore,

To—Sir Louis Dane, K.C.I.E., C.S.I., Secretary to the Government of India, Foreign Department.

I have the honour to forward herewith 20 copies of a Notification No. 10, dated the 11th March 1907, under which revised rules have been issued under the provisions of the Excise Act, XII of 1896, for the working and supervision of breweries in the Civil and Military Station of Bangalore.

Notification by the Resident in Mysore, No. 10, dated the 11th March 1907.

In exercise of the powers conferred upon him by section 9 (*d*), (*e*), (*f*) of the Excise Act, 1896 (XII of 1896), as in force in the Civil and Military Station of Bangalore, the Hon'ble the Resident in Mysore is pleased to make the following rules for the working and supervision of breweries in the said Civil and Military Station in supersession of the rules issued under his Notification No. 261, dated 16th January 1902. These rules will come into force from the 1st April 1907 :—

1. In these rules, unless the contrary appears from the context, "Collector" means the Collector of the Civil and Military Station of Bangalore.

2. Any person desirous of obtaining a license for a brewery shall apply to the Collector through the Superintendent of Excise, Civil and Military Station, Bangalore. The application shall be accompanied by a treasury receipt for Rs. 15 and a full description (hereinafter called an entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on each room, place and vessel, shall be clearly specified. The entry will be checked either by the Superintendent of Excise or some other officer authorised to inspect breweries, who will certify to the fact if he finds it correct, and submit it with the brewer's application, the treasury receipt and his remarks to the Collector, who will, if satisfied with the entry and that the applicant is a fit person to receive a license, recommend the issue of a license and the Resident will, if he thinks fit, issue a license accordingly.

Note.—Persons desirous of constructing new buildings or equipping already existing buildings to be used as breweries are advised, before commencing the work to submit plans of the buildings and descriptions of the plant they propose to put up to the Collector through the Excise Superintendent for approval. Any alterations and additions suggested by the latter officer should be duly attended to, since persons neglecting to comply with such suggestions will run the risk of being refused a brewery license.

3. An officer (hereinafter called the Surveying Officer) will be appointed by the Collector to take account of all the operations in the brewery and it shall be competent for him or for any other officer authorised to inspect breweries to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night.

4. Licenses shall be in such form and for such period as the Resident may from time to time prescribe and may be renewed. Each application for renewal shall be made to the Superintendent of Excise at least one month before the expiration of the license and shall be accompanied by a treasury receipt for Rs. 75. A copy of the entry shall also be filed unless there has been no change in either the buildings or the plant since the isssue of the previous license, in which case it will suffice if the surveying officer endorses that fact upon the application. The Superintendent of Excise will submit the application with it enclosures to the Collector for orders.

5. All mash tuns, underbacks, coppers, coolers, fermenting and racking or setting vessels shall be so placed and fixed as to admit of the contents being accurately gauged and measured. Before being taken into use all such vessels shall be gauged jointly by the Superintendent of Excise and the Surveying Officer under the rules in force for gauging such vessels, and tables shall be constructed showing the total capacity of each vessel in imperial gallons (in

the case of mash tuns in imperial bushels) and its capacity for each tenth of an inch in depth. These tables before being taken into use shall be certified by the brewer or his accredited agent to be correct.

6. The name, or an abbreviation thereof, of each room or vessel shall be conspicuously painted thereon, and where more than one room or vessel is used for the same purpose they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

7. No alteration shall be made in the position or capacity of any gauged vessel without previous sanction in writing having been obtained from the surveying officer or his superior officer; and before any vessel so altered can be again taken into use it shall be regauged and new tables shall, if necessary, be constructed. In the absence of the Superintendent of Excise and to avoid delay, such regauging shall be effected by the surveying officer and such other officer as the Collector may direct, their results being checked by the Superintendent of Excise on his next visit to the brewery.

8. Where beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have marked on both heads its number and capacity, which shall also be entered in a register to be kept by the brewer in a form prescribed by the Resident. Any cask removed for repair or recoopering shall be regauged before being again taken into use and, if the capacity has been affected, a new entry shall be made in the cask register. Each storage and issuing cask shall have the particular designation of the gyle from which it was racked (and no other) marked on it, so long as any beer from that gyle remains in it.

9. The surveying officer will be provided departmentally with proper gauging rods and a standard saccharometer and thermometer. If the brewer questions the correctness of the instruments or the results obtained by the officer, he must immediately put in a written protest which will be forwarded with his remarks by the officer to the Superintendent of Excise who will, after due enquiry, report the matter to the Collector for orders.

10. Each licensed brewer shall keep in some part of the brewery, previously approved by the Collector, a brewing book in such form as the Resident may prescribe. This will be supplied to him by the surveying officer, and it shall be accessible by day or night to all officers authorised to inspect the brewery. In this book the brewer or some responsible person employed by him, whose name has been previously approved by the Collector, shall correctly enter the particulars of each brewing. The book shall not be in any way defaced or mutilated and the loss of it will entail immediate suspension of the brewer's license and if, on enquiry, the explanation of the brewer is unsatisfactory, his license may be cancelled.

11. The brewer shall enter in the proper columns at least 24 hours before beginning to mash malt or grain or to dissolve sugar the day and hour of brewing with the date and hour of making the entry, and at least six hours before the time entered for mashing or dissolving he shall enter separately in the proper columns the quantities of malt or unmalted corn and of sugar or glucose to be used and the hour when all the worts will be drawn off the grains in the mash tun. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry, Such entry shall be made within one hour after the collection has been completed or, if the worts be not collected before 6 p.m., the entry shall be made before 8 next morning, If fermentation has started before the requisite entry has been made, the brewer shall enter the true original gravity of the worts. Each entry shall be initialled by the brewer or his agent.

12. Beer shall be brewed from good materials and its quality shall be such as to satisfy the Resident. Beer shall not be brewed of a higher gravity than 1073°. Nothing shall be added to beer after it has been racked and removed to a beer store, except finings or other material approved by the Collector. Beer in beer stores must not be diluted and any beer found in store which

has been either diluted or in any way adulterated shall be liable to forfeiture. The forfeiture of the beer will not relieve the brewer from the penalty of fine or cancellation of license under rule 21.

13. Officers surveying breweries shall on every day on which they visit a brewery make a complete survey of the whole of the brewery plant showing in the proper columns in a survey book, the form of which will be prescribed by the Resident, the condition of each vessel and the dip and gravity of each vessel containing fermenting wort unless such wort shall be fining, when, except in case of suspicion of fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. A copy of each survey will be made in a similar book and left at the brewery for the information of the brewer.

14. Each brewer shall keep a stock account in such form as may be prescribed by the Resident in which he shall daily enter the quantity of beer actually brewed by him, the allowance for wastage at 5 per cent., the net quantity, the quantity issued and the person to whom issued. Each issue to any place within the Civil and Military Station of Bangalore shall be accompanied by a permit, the counterfoil of which shall be retained in the permit book. Permits shall be consecutively numbered, and before any permit book is taken into use it shall be examined by the Surveying Officer who will certify as to its correctness. No brewer is allowed to issue permits for consignments of beer to be exported to places outside the Civil and Military Station of Bangalore. Application for such permits should be made to the Superintendent of Excise who, if he sees no reason to the contrary, will grant the permit which must accompany the consignment and send a letter of advice to the brewer. All such letters of advice and counterfoils of permits issued by the brewer must be retained for at least a year. The stock book will be checked at least once in each week by the Surveying Officer, the quantities brought into it being compared with those entered in his survey book and the issues with the counterfoils of the permits issued, with the letters of advice from the Superintendent of Excise, if any, and with the certificates granted by the officers of the department to whom beer has been issued on the public service.

15. No entry in any of the books kept by a brewer under these rules shall be erased or overwritten. Should it be necessary to correct any entry a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should be inserted above it. Every correction shall be initialled by the person making it at the time and by the Surveying Officer in his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in the case of errors, which cannot be so classed, the explanation of the brewer should be obtained and submitted to the Superintendent of Excise with the Surveying Officer's remarks.

16. Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the Surveying Officer or any other officer authorized to inspect breweries. Samples of wort during fermentation should be taken by the Surveying Officer at least once in each quarter in accordance with such instructions as the Resident may issue and the Excise Superintendent should have them analysed. On any other occasion on which samples are taken, either of wort or beer the officer taking them should submit a special report through the Superintendent of Excise to the Collector explaining the reasons for sampling and the nature of the analysis required. Samples of brewing materials will only be taken if called for by the Collector. When however there is a large discrepancy between the quantity of malt or unmalted corn entered in the brewing book and that of the grains in the mash tun, a sample of the grain should be taken and at once sent for analysis together with a report giving a copy of the entry in the brewing book, the dip of the grains in the mash tun, the quantity represented by the dip and the percentage of increase or decrease. On this report and after examination of the sample, the Collector will pass such orders as he thinks fit.

17. The stock of beer in every brewery will be taken at least twice in each year by the Superintendent of Excise, or such other officer as the Collector may direct and the results reported to the Collector. Stock may be taken at other time by the Surveying Officer or other officer superior to him and shall be taken at once if there is any suspicion of fraudulent practices. On each such occasion the officer taking stock will immediately report the result to the Collector

with his reasons for taking stock. The explanation of the brewer for any excess or deficiency exceeding one per cent. found in stock should be obtained before the report is submitted. The Collector will pass orders whether any, and if so, how much, duty shall be claimed in regard to such excess or deficiency.

18. The Superintendent of Excise after careful examination of all the books will submit to the Collector at the end of each quarter an account showing the quantity of beer actually brewed, less five per cent. allowed for wastage, and the duty thereon calculated at the rate of one anna per imperial gallon or at such other rate as may be prescribed by the Government. On this account the Collector will pass orders as to the amount of duty to be paid. Beer issued to the Supply and Transport Department on the public service, for which certificates have been granted by the officers of that department, should be deducted from the net quantity brewed during the quarter before calculating the duty.

19. The brewer shall pay the duty demanded into the Resident's Treasury within five days of the receipt of advice of its amount. Interest at 6 per cent. per annum will be calculated upon all sums overdue at the date of payment. The Treasury Officer will grant a receipt to the brewer for all such payments and send a letter of advice to the Superintendent of Excise who will notify the payment to the Collector.

20. If a brewer objects to the amount of duty demanded from him he may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under Rule 18 have been paid. In the event of the original charge being found incorrect any excess levied from him will be refunded to the brewer, and if the amount claimed from him is found to be less than that actually due he will be called upon to pay the difference at once into the Resident's Treasury. The brewery buildings shall be security for any duty which may become overdue.

21. In case of any breach of these rules or of the conditions of the license either by the brewer or by any person in his employment, it shall be competent for the Collector to impose a fine not exceeding Rs. 50 for each such breach or to suspend or recommend the cancellation of the license.

22. The imposition of a fine or the suspension or cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which he may commit against the provisions of the Excise Act XII of 1896 or other law for the time being in force. If on such prosecution before a magistrate a brewer be convicted, it shall be lawful for the Collector to declare his license forfeited.

23. On a date to be fixed by the Collector, subsequent to the date on which these rules come into force stock will be taken at all existing breweries. Duty, at the rate for the time being in force, will be claimed on all beer then found, less a five per cent. allowance for wastage, and a date or dates will be fixed, by which all the duty so claimed must be paid into the Resident's Treasury.

24. Brewers shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing Excise law or under any law which may hereafter be enacted and by all special orders issued by the Resident with regard to individual breweries and shall cause all persons employed by them in their breweries to obey all such rules.

No. 1305-I. A. dated Simla, the 11th April 1907.

Endorsed by the Government of India, Foreign Department.

A copy of the marginally-noted letter is forwarded to the Finance Department for information.

From the Hon'ble the Resident in Mysore No. 2394, dated the 18th March 1907, with enclosure.

G. C. Press Simla.—No. 802 Fin. D.—27-6-07.—500.—J.W.G.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SEPARATE REVENUE.
Excise.

THE HON'BLE THE RESIDENT IN MYSORE.

THE SECRETARY TO THE GOVERNMENT OF MADRAS / BOMBAY, REVENUE DEPARTMENT.

THE SECRETARY TO THE GOVERNMENT OF BENGAL, FINANCIAL DEPARTMENT.

THE SECRETARY TO THE GOVERNMENT OF EASTERN BENGAL AND ASSAM, FINANCIAL DEPARTMENT.

THE SECRETARY TO THE GOVERNMENT OF THE UNITED PROVINCES. SEPARATE REVENUE (EXCISE) DEPARTMENT.

THE REVENUE AND FINANCIAL SECRETARY TO THE GOVERNMENT OF THE PUNJAB.

THE REVENUE SECRETARY TO THE GOVERNMENT OF BURMA.

THE HON'BLE THE CHIEF COMMISSIONER OF THE CENTRAL PROVINCES.

THE HON'BLE THE CHIEF COMMISSIONER OF THE NORTH-WEST FRONTIER PROVINCE.

THE HON'BLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

THE HON'BLE THE CHIEF COMMISSIONER OF COORG.

THE HON'BLE THE CHIEF COMMISSIONER OF BALUCHISTAN.

No. 3947-EXC.

Dated Simla, the 23rd June 1907.

Enactment of revised rules for the working and supervision of breweries in the Civil and Military station of Bangalore.

G. C. Press, Simla.—No. 624 Fin. D.—24-6-07.—392—C.P.

80 (a).

No. 2995 Exc.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SEPARATE REVENUE.
Excise.

RESOLUTION.

Simla, the 16th May 1907.

THIS Resolution deals with the recommendations made by the Excise Committee in Chapter VII of their Report, which relates to foreign liquors, and also with the connected portions of Major Bedford's Report on the 'Quality, manufacture and Excise control of alcoholic liquors in India'.

2. The recommendations of the Excise Committee in regard to 'foreign liquors' may be discussed under the following main heads :—

I.—Classification of "foreign liquors" for Excise purposes.
II.—Regulation of manufacture and quality, and of duty assessments.
III.—Regulation of imports by land and of transport
IV.—Vend arrangements.
V.—Enhancement of the existing rates of duty

3. *I.—Classification for Excise purposes.*—In paragraph 6 of the Resolution in this Department, No. 1987, Exc., dated the 9th April 1906, the Government of India expressed the opinion that the sound line of fiscal distinction between "country" and "foreign" spirits is that which puts into one class imported spirits and spirits of Indian manufacture describing themselves by the names of imported liquors, or obviously intended to give to the consumers the impression of being identical with them in character, and in the other plain Indian spirits and spirit spiced to meet a special Indian taste without any attempt at the imitation of imported liquor.

4. The differentiation which the Committee now recommend (paragraphs 30-31 and 108-110 of their Report) is that eventually only plain spirits made from materials recognised as legitimate bases for the manufacture of country spirit should be treated as "country spirit" proper and subjected to local rates of duty, while all imported spirits, sophisticated and flavoured spirits, and spirits made from special bases, such as malt and toddy, should be treated as "foreign liquor" and subjected to tariff rates of duty. A similar distinction would apply to fermented liquors also. Of these *tari* and the so-called country beers should be treated as "country liquors," while all others, for instance, wines made in Kashmir and genuine beers made in India, should be treated as "foreign liquors."

If these proposals are adopted the Committee think that the toddy distilleries on the southern coast of Bombay should, in course of time, be abolished ;

that the manufacture of toddy spirit should be confined to one distillery in each of the Presidencies of Madras and Bombay, the former at Chavakkat and the latter at Dadar; that the production of flavoured spirit at Uran (Bombay) and Kotri (Sind) should be restricted; and that liquors from Kashmir, Baroda, and the Jaipur States* and the malt whisky manufactured at Simla and Rawalpindi should be subjected to duty at tariff rates.

* *Vide* paragraph 115 of Report.

5. The Government of India entirely agree with the Committee that the manufacture of spirit from toddy should be restricted as they propose, and that the toddy spirit that is left should be adequately taxed as compared with plain spirit manufactured from *mahua*, molasses, etc.; and should further, as soon as possible, be treated as foreign spirit and taxed accordingly. This has already been done in Madras, and it is requested that the Government of Bombay will report whether they are willing to adopt similar measures, and if so, from what date they will be prepared to increase the duty on toddy spirit in that Presidency to the tariff rate. The Government of India consider it to be most desirable to eliminate, as far as possible, the recognised production of toddy spirit, since this is very easily produced by primitive methods from fermented toddy, and so long as licit toddy spirit is allowed as the standard country spirit in any area, the licensed vendors will be under the temptation to enhance their stocks by illicit manufacture. Experience in Madras shows that there is no real hardship to the country spirit consumer in altering the basis of the spirit supplied to him. At one time the country spirit consumed in that Presidency was mainly made from toddy; but with the adoption of scientific Excise methods toddy spirit was replaced by jaggery or molasses arrack. The new spirit soon took the place of the old, and it appears from the Local Government's Proceedings in the Revenue Department for the month of June 1906 that even in South Canara and Malabar, where arrack (country spirit) was till recently permitted to be distilled from toddy, molasses arrack is already preferred by the large majority of consumers.

6. The Committee also propose to treat as "foreign" ordinary plain spirit which is merely spiced to meet Indian tastes. In the opinion of the Government of India the case in regard to this class of spirit is different. It is manufactured from the same bases as ordinary country spirit, and it makes no attempt to imitate European liquors. The Committee urge in paragraph 109 of their Report that the consumption of these spirits is already diminishing and will, it is expected, shortly be confined to the richer classes; that they are liable to the same objection on the score of obscuration as imported liquors; and that as soon as the duty on them is raised to the tariff rate their sale on the same premises as country spirit will be even more liable to give rise to substitution of the one class for the other than in the case of imported spirits. The first argument does not appear in itself to afford a sufficient justification for the enhancement of the taxation on the spirits in question; the second would be met by the levy of duty on the spirits before the obscuration of strength by the admixture of flavouring essences, as is recommended in paragraph 112 of the Committee's Report; and the third would not apply at all, if the spirits are taxed at the same rate as country spirit. For these reasons the Government of India hold that spiced spirit should continue to be treated as "country spirit."

7. They are, however, in full agreement with the recommendation made by the Committee (paragraph 110 of the Report) that a lower rate of duty than the tariff rate should not be maintained for protective purposes on locally produced malt whisky in the Punjab, and they are issuing separate orders to the Local Government on this subject.

8. *II.—Regulation of manufacture and quality, and of duty assessments.*—It will be convenient first to state briefly the results of Major Bedford's enquiries that are material in this connection. These may be summarised as follows:—

(1) The alcoholic strength of cheap imported spirits is generally lower than that of the more highly priced imported liquor, and the amount of bye-products present in these spirits is also relatively small.

Report, pages 25, 26, and 155.

(2) The effects of bye-products in the small quantities in which they are found in the worst samples of liquor are unimportant and practically negligible, and the preference of consumers for European rather than for native liquors is influenced more by the relative cost of the two articles and by fashion than by anything else. No particular liquors have any special noxious quality apart from the quantity consumed and their alcoholic strength.

Report, pages 96-97, 140-141, and 144-147.

(3) In these circumstances the fixation of a quality standard in respect of the liquors in question is unnecessary, and is undesirable in view of the fact that it would give an impetus to the systematic doctoring of spirits and to attempts at evasion of the law.

Ibid, pages 154-155.

(4) To prevent loss of revenue by obscuration, sophisticated spirits of Indian manufacture should be proved for alcoholic strength before they are compounded. Supervision should also be exercised over the quality of the flavouring agents, as these are sufficiently costly to render the substitution of cheaper and often very deleterious materials for those used in good class essences a profitable business.

Ibid, pages 166 and 206.

(5) The method at present used in custom houses for determining obscuration in imported spirits is imperfect and requires modification.

Ibid, pages 166-168, and letter No. 358, dated the 30th July 1906.

9. The recommendations of the Excise Committee under this head are:—

(1) That control should be secured over the flavouring and colouring of locally produced 'foreign' liquors by requiring that the materials used for these purposes should be added to spirit only in such proportions as authorised analysis may determine, the duty being assessed before the spirit is so obscured that its strength cannot be ascertained accurately with the aid of a hydrometer. The question of applying similar restrictions in the case of the manufacture of perfumed spirit in Bombay should be considered.

Paragraphs 112 and 116 of the Report.

(2) That without prescribing any fixed standards of quality, imported liquors (spirits, wines and beer) should be periodically examined with a view to the exclusion of those that are impure or otherwise undesirable.

Paragraphs 114 and 116.

(3) That control should also be exercised over the arrangements for the compounding and bottling of imported liquors. Such bottling and licensing should not be permitted except by holders of licenses for the wholesale vend of imported liquors. These persons should, moreover, be required to carry on the operations in question in customs bonded warehouses or, in inland provinces, on authorised premises under the supervision of a responsible officer, and further to label all liquor bottled in India as so bottled.

Paragraphs 116 and 119.

(4) That, to restrict the competition of cheap imported spirits with country spirit, the minimum strength at which foreign spirit should be sold should be fixed, as in England, at 25° under-proof for whisky and brandy and at 35° under-proof for gin.

Paragraph 116.

(5) That more efficient control should be exercised on the manufacture of beer in India and on its quality, the arrangements being on the lines now followed in Madras, and improvement in

Paragraph 114.

quality being secured by making it a rule that breweries should not be allowed to issue beer that will not pass a standard of quality as beer for general consumption. The fixation of this standard is a matter for expert advice; but the Committee suggest that one provision should be the requirement of at least two bushels of malt to every hogshead.

(6) That the duty on rum supplied to troops should be paid by the supply contractors to the Excise authorities on issue of the article from the distilleries, and no free allowances should be given. The same procedure should be applied in regard to beer supplied to troops in Madras.

Paragraph 110.

Subject to the following remarks, the Government of India approve these recommendations.

10. So far as cheap imported spirit is concerned, it is clear from Major Bedford's Report that there is no reason to prohibit its importation on the ground that it is unwholesome, since from a hygienic standpoint it compares quite favourably with the more highly priced imported liquors. Nor again, so long as such spirit bears due indication of the country of its origin, can it be criticised on the ground that it is a patent-still product falsely described as whisky, brandy, etc., since even the higher priced spirits are now very largely the products of patent-stills. The real objection to this class of spirit is that, owing to its extreme cheapness, it competes to an undesirable extent with country spirit; and that it promotes increase of consumption by natives of India through the position popularly assigned to it as being in essence the drink of the European classes. The recent increase of the duty on imported spirit, which has a proportionately greater effect in the case of a cheap article, should already have told against spirit of this nature; and the further proposals of the Committee that restrictions should be placed on bottling and compounding, and that the sale of imported spirit below the limits of strength stated in paragraph 9 (4) above should be prohibited will work still more strongly in the same direction, since the cheapness of the spirit in question is mainly due to the ease with which it is put on the market and the low strength at which it is sold.

11. With reference to the suggestion that there should be a periodical examination of all classes of imported liquors "with a view to the exclusion of those that are impure or otherwise undesirable", it appears to the Government of India that in the event of any particular brand of foreign liquor being found unwholesome, the simplest course would be to forbid its sale by licensed vendors.

12. The compounding and bottling of flavoured spirits and the assessment of duty thereon may be suitably carried on at the customs bonded warehouses at the seaport towns as suggested by the Committee, and in the case of inland towns at the general Excise warehouses the establishment of which is proposed in paragraph 63 of the Committee's Report. The insertion in the Excise law of Bengal of provisions to regulate the bottling of spirits has already been agreed to, and the question of their application to the provinces in which the Excise Act, 1896, is in force will be considered in dealing with Chapter XIV of the Committee's Report.

13. The Government of India entirely agree with the Committee that the lax system under which issues from breweries are at present permitted outside the Madras Presidency should be discontinued, and that the methods of supervision in force in Madras should be adopted in other provinces. Major Bedford will be asked to investigate the question of fixing a standard of quality for beer and to suggest a suitable standard. Meanwhile, the Government of Madras has recently accepted as feasible and desirable the Committee's suggestion as to the requirement of at least two bushels of malt for the manufacture of a hogshead of beer, and the Government of India recommend the adoption of this provision in other provinces also. As suggested in paragraph 110 of the Report, the procedure in force in Northern India in regard to the levy of duty on beer supplied to troops before issue of the article from the breweries should be adopted in Madras, while the practice in force in provinces other than the Madras Presidency of granting free allowances in respect of the issues of such beer should be stopped.

14. As regards the procedure for the levy of duty on rum supplied to troops, it appears that at present the Supply and Transport Corps obtains the rum free of duty from the distilleries and eventually credits the duty to the Excise revenue after recovering it from the soldier consumer. The objections to the introduction of a system of prepayment of duty before issue of the rum from the distilleries are (*a*) that it cannot be applied to the case of rum imported by sea on account of Government, and (*b*) that, as some of the rum purchased by the Supply and Transport Corps is used for free issue, and not for sale, the system would cause complications in the accounts even in the case of rum manufactured in India. In these circumstances the Governor General in Council prefers to allow the existing procedure to continue.

15. With a view to the accurate determination of obscuration in imported spirits (*vide* paragraph 8 (5) above) the Government of India propose to instruct Major Bedford to prepare suitable working directions for use by Customs officers, and also (with reference to pages 166-168 of his Report) the necessary tables for reckoning the variations which are caused by local atmospheric conditions in the estimation of obscuration.

16. *III.—Regulation of imports by land and of transport.*—Liquors imported by land from Native States are treated generally as 'country' or 'foreign' according to the classification under which they would fall in the province of import. It is possible to tax them either at the tariff rate by a declaration that the exporting State is foreign territory under the Tariff Act, or to deal with them under the Excise law. The Committee consider the latter the better method of dealing with the import of country liquors, and this is the course already adopted in the case of toddy imported into the Madras Presidency from Mysore, Hyderabad and Banganapalle. The other imports at present permitted are of whisky from the Shaikhawati Nizamat of the Jaipur State into the neighbouring provinces, of perfumed spirit from Navsari in the Baroda State into Bombay, and of wines, spirit and cider from Kashmir into different parts of India.

17. The only imports of consequence of what may be properly regarded as "foreign liquor" are the imports from Kashmir. In Northern India the taxation of Kashmir liquors is regulated under section 31 of the Excise Act, 1896, which was specially enacted with the object of dealing with them. In the Punjab, duty is levied at tariff rates on Kashmir *wines*, but at a rate of ₹5 only per bulk gallon on *spirits* as against a rate of ₹7 per *proof* gallon now leviable under the Tariff Act. Cider, again, is apparently subject to no taxation at all, at least in the Punjab. The Committee suggest (paragraph 115) that the Kashmir State should be notified to be foreign territory under section 5 of the Tariff Act, 1894; that duty on all liquors exported from that State to British India should be levied at tariff rates by a British Customs officer stationed in Kashmir; and that the liquors should then be allowed to proceed under passes granted by that officer to the place of destination, where they should be admitted, after verification, to all the privileges of foreign liquor.

The Government of India consider, however, that this course is unnecessary, and that Kashmir liquors should be dealt with in British India under the Excise law, wine and cider being taxed at the same rate as imported liquor of the same description, and similarly in regard to spirit made up so as to resemble imported liquor. Kashmir plain spirit might, if the Government of the Punjab thinks fit, be admitted under the 'free supply' system in force in that province to compete as country spirit with the products of the local distilleries, as plain Rosa rum now does. In contract distillery areas it would of course only be admitted in case a Kashmir distillery obtained the contract.

18. The imports of whisky from the Jaipur State, which appear to be quite insignificant, should also be dealt with on the principles explained above and should be taxed at the tariff rate, if this is not already the case. Perfumed spirits imported from Navsari into Bombay are, it is understood, already so treated.

19. As regards transport, the Committee suggest (paragraphs 114 and 133 of the Report) that the free interchange between provinces of all classes of "locally produced foreign liquors" (including beer as soon as steps have been taken to ensure that this article is of a proper quality and is manufactured under proper supervision) should be encouraged by the grant of facilities for transport in bond as an alternative to prepayment of duty at the place

of manufacture. The object of the proposal is to give the manufacturers of "foreign liquor" in India an advantage corresponding to that enjoyed by importers using bonded warehouses at the ports of import, and at the same time to enable Local Governments to secure a larger share of the duty on the local consumption of such liquor by the grant to the trade of facilities in the shape of bonded warehouses, though they would have no power to prohibit the import of the liquor in question once it has paid duty in another province. It is further suggested that the warehouses proposed for use in the case of country spirit (paragraph 63 of the Report) could be used for "foreign liquors" as well as for other excisable articles.

As a corollary to these proposals the Committee recommend (paragraph 110 of the Report) the abrogation of the rule now in force in Bengal and Eastern Bengal and Assam, which requires foreign liquor in transit from a wholesale to a retail dealer to be covered by a pass. This rule, it is observed, has ceased to serve its original purpose and is now of no practical value.

20. The Government of India accept as suitable the arrangements proposed. With the introduction of the bonding system, however, the question of the allowance to be made for wastage in transit will require consideration, and it will be necessary, as suggested in paragraph 63 of the Committee's Report, to lay down for general adoption in all provinces a maximum scale of wastage according to the distance travelled by rail or road. Major Bedford will accordingly be asked to suggest a suitable scale for "foreign" as well as "country" liquors.

21. *IV.—Vend arrangements.*—The Committee's recommendations under this head are as follows:—

(1) Wholesale licenses for the sale of foreign liquors should be granted on payment of fixed fees which should be sufficiently high to keep the business in respectable hands, but not so high as to hamper legitimate trade. Rates varying from ₹100 to ₹300 per annum according to local circumstances are suggested as suitable. Additional fees of ₹50 to ₹100 should be charged for the privilege of bottling, and of ₹250 to ₹500 for the privilege of compounding. The concession allowed by section 16 of the Bombay Abkari Act, 1878, under which no licenses are required for the sale of foreign liquors in original casks or packages should be withdrawn. (This will involve an amendment of the Act—*vide* paragraph 312 of the Report).

Report, paragraphs 118 and 119.

(2) Retail licenses for consumption off the premises should be granted to respectable persons on payment of fixed annual fees ranging from ₹50 to ₹100 in small towns, ₹250 in larger ones, and ₹500—1,000 in the case of considerable firms trading at the headquarters of provinces. The Committee prefer a classification of this kind, coupled with a high tariff rate, to any attempt to assess fees with reference to the transactions of shops, though, as an exception, the fee might be assessed on the latter basis in cases where the business done at the shops is chiefly in single bottles, or in other words where such business competes with that of the holders of "on" licenses. To put a stop to the sale of flasks of one or two drams a piece, which is said to be becoming a common practice, they recommend that the minimum quantity to be sold under "off" licenses should be a full pint bottle corked and capsuled. They also suggest that a heavy penalty should be imposed if consumption on the shop premises occurs under such licenses.

Paragraph 120.

(3) Licenses for consumption on the premises should be kept within the narrowest possible limits. They should be granted only in localities where there is a proved demand on the part of a class of drinkers who are accustomed to foreign liquor, and their number should be restricted by a high minimum fee which might ordinarily be fixed at, say, ₹100 a month. In such cases, where

Paragraph 121.

auctions are not retained, the shops might be disposed of either on fixed fees or on a system of settlements based on past transactions. In pursuance of the above principles the Committee recommend the closure of all rum shops in Calcutta, a reduction in the number of beer taverns in Madras, the abrogation of the second paragraph of clause 5 of the license forms 13 and 13A in force in Bombay, and the prohibition of "on" sale under what are known as "first class" licenses in the Punjab and the Frontier Province.

(4) Licenses for the sale of beer only, for consumption on the premises, should be granted on similar principles, and special regard should be had to restriction of their numbers in localities where a country fermented liquor is available. Paragraph 122.

(5) In the case of hotel and refreshment room licenses, where sale for removal is allowed, the licensee should be required to take out a separate wholesale or retail license, or both, in respect of such sales. Provision should also be made (where it does not already exist) for the grant of separate "bar" licenses on payment of an additional fee where sale at bars is permitted. Where for special reasons the licensee desires to exceed the usual closing time for hotels and refreshment rooms, he should be required to take out a further "late closing" license (as is the case in Calcutta) on payment of a fee graduated with reference to the hour to which he is permitted to keep his premises open. Paragraph 123.

(6) Care should be taken that holders of licenses for railway refreshment rooms, dining cars, steamers, proprietary clubs and co-operative stores, etc., confine their business to legitimate limits. For instance, a railway refreshment room licensee should not (as is often the case) be allowed to establish a bar for sale to persons other than travellers, or to conduct a wholesale and retail business in his refreshment room premises, except under a license of the class requisite to cover the business done. Paragraphs 123 and 125.

(7) Occasional licenses, that is, licenses for short periods for sale at entertainments, should not be granted as a matter of course, and should be strictly confined to the purposes for which they are granted. Paragraph 124.

(8) The sale of "foreign" and "country" liquors on the same premises, at present allowed in certain provinces should be prohibited. Paragraph 110.

22. The Government of India agree generally with these recommendations. As stated in paragraph 13 of their letter No. 3947 Exc., dated 13th July 1905, to the Chief Commissioner of the Central Provinces a copy of which is appended to this Resolution, it is expedient that vend fees on foreign liquor should usually be assessed by fixed fee rather than by auction, though where it may be found that foreign spirit shops are really competing with country spirit the fees should be very largely raised or else the auction system should be adopted.

23. The Governor General in Council is not, however, prepared to endorse any absolute prohibition of sales to persons other than travellers in railway refreshment rooms. These may sometimes be the only places at which Europeans and Eurasians can obtain locally "foreign" liquor of good quality. If, however, hotels or refreshment rooms are allowed to sell liquor to persons other than hotel residents in the one case, or to those who resort to the refreshment rooms for meals in the other, they should be charged the same fees as ordinary foreign liquor shops.

24. With reference to what is said in paragraph 6 above, the sale of flavoured spirit not resembling imported liquor, which will be admitted to the market on payment of country spirit rates of duty, should be allowed under the ordinary country spirit licenses or under separate licenses disposed of in the same manner as country spirit licenses.

25. *V.—Enhancement of the existing rates of duty.*—Under this head the Committee recommend:—

(1) That the duty on rum supplied to troops should be raised from R2 to R4 per proof gallon.

Report, paragraph 110.

(2) That the course of imports and of prices of foreign spirits imported by sea and of cheap ports and other wines should be watched in view to a further enhancement of the duty thereon when necessary.

Paragraphs 130 and 131.

(3) That the existing duty on beer (imported as well as locally produced) should be raised from 1 anna to 2 annas per gallon.

Paragraph 132.

26. The Government of India commend to the maritime Local Governments the suggestion of the Committee that the course of imports and of prices of foreign spirits and cheap wines of an unduly high strength should be watched in view to a further enhancement of the duty when necessary.

27. The proposals regarding the enhancement of the duty on rum supplied to soldiers and of the duty on beer are reserved for separate consideration.

28. As regards the proposals made in paragraph 113 of the Committee's Report with respect to denaturalised spirit, the Government of India are of opinion that there is no present necessity to exempt this spirit from the existing taxation at 5 per cent *ad valorem*. The question of obtaining a more suitable denaturant for the production of such spirit is already under examination by Major Bedford.

ORDERED that a copy of the foregoing Resolution* be communicated, in continuation of Resolution No. 2994 Exc., dated the 16th May 1907, to all Local Governments and Administrations, with the request that they will report, as soon as possible, the extent to which they will be prepared to adopt the recommendations of the Committee in so far as they have been approved by the Government of India; to Major C. H. Bedford, I.M.S., with reference to paragraphs 13, 15 and 20; to the Foreign Department with reference to paragraphs 16 to 18; to the Army Department with reference to paragraphs 14 and 27; and to the Department of Commerce and Industry with reference to paragraphs 10 to 12, 15 and 28.

* With a copy of the Reports by Major Bedford and the Excise Committee, [and of his letter No. 358, dated the 30th July 1906, and of its enclosures.]

J. S. MESTON,

Secy. to the Govt. of India.

ANNEXURE TO RESOLUTION No. 2995 EXC., DATED THE 16TH MAY 1907.

Extract paragraph 13 of letter from the Government of India, Finance Department, to the Honourable the Chief Commissioner of the Central Provinces, No. 3947 Exc., dated 11th July 1905.

13. In paragraphs 20 to 24 of his Resolution Sir F. Lely discusses the question of retail arrangements for the sale of foreign liquor. I am to observe in this connection that the system under which licenses for foreign liquor shops have generally been granted on payment of fixed fees instead of by auction is purely a matter of expediency, and rests mainly on the following considerations:—

(1) The duty on imported spirit was originally, and is still in large part of India, much higher than that on country spirit.

(2) While the rates of duty on country spirit must vary largely according to different localities, and the auction system is very useful as an index showing whether these may be raised or rendered more uniform, the duty on imported spirit is uniform for all India, and the statistics relating to imports and to the taxation of country spirit provide sufficient indices as to the time when the duty may be enhanced.

(3) The higher class vendors of imported spirit obtain it very largely direct from England, and would cease to do this, to the disadvantage of the consumers, if they held their licenses subject to auctions at short intervals.

At the same time, in places where imported spirit of a low class has been found to compete with country spirits, the auction system has been resorted to, *e.g.*, in respect to bazar shops in the Punjab, and the 'taverns' of Madras.

GOVERNMENT OF INDIA.

INANCE DEPARTMENT

SEPARATE REVENUE.
Excise.

RESOLUTION.

No. 2995 Exc.

Dated Simla, the 16th May 1907.

Orders on Chapter VII of the Report of the Excise Committee.

G. I. C. P. O.—No. 29 Fin. D.—16-5-1907.—800—H. R.

R. P. B.—11-06.—1,000.

RESIDENT'S OFFICE.

Serial No.

File No.

[D R A F T .]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

The Chief Sec. to Govt. of Madras
Bangalore

Sir,

I am directed to forward herewith a copy of the Finance Dept. letter No 3947 dt 25. June 1907 suggesting

4652 Encl 2

Dated 9th July 1907

S 80

(Continuation of Draft)

as to frame the Resn.
with your ~~suggestions~~ remarks
on the suggestion contained
in para 3 of the letter and
submit for approval a
draft of the amendments
necessary to the rules
cited above.

D Ram

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8/7/67

8/7/67

Register No. 4845
Date of Issue 5-9-07
459/05

No. 3046
Fin: one.

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 4th September 1907.

FROM

P. L. Moore ESQ., I. A. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

F. P. Rennie Esquire, I. C. S.,
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

Dy 6-9-07.
Fin Room is invited
8/9/07

SIR,

Sl. 81 With reference to your letter No. 4652 dated
the 9th July last forwarding a copy of the Governm
Sl. 80 of India, Finance Department letter No. 3974 (3947)
dated 23rd June 1907, suggesting certain amendment
to the brewery rules in force in Bangalore and
requesting me to submit a draft notification
embodying the said amendments etc., I have
the honour to forward herewith a copy of a
memorandum prepared by Mr. E. Bennett,
Abkari Deputy Commissioner, Madras on the
subject in which he while agreeing to the
amendments proposed by the Government of
India, suggests certain further amendments to rul

of the brewery rules. The reason for this is explained by him.

With reference to paragraph 3 of the Government of India letter, Mr. Bennett, it will be seen, reports that the procedure advocated there is actually followed in every case in this Station.

I now request that you will kindly inform me whether the further amendments suggested by Mr. Bennett meet with the honourable the President's approval, in which case, I will submit a draft notification as desired by you in the letter under acknowledgment.

I have the honor to be
Sir,
Your most obedient Servant

Collector.

Note on Government of India's Resolution No: 3947 E. dated 23rd June 1907 Submitted by Mr. E. Bennett, Abkari Dy Commissioner, Madras

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Rule 8.
Para 2. — The rule as amended may be adopted with the following further amendment delete "So long . . . . it" and add after "upon it but where any cask can only be partially filled with the beer of one gyle and the beer of another gyle is added to fill it up, the number of each gyle and of the gallons packed from each shall be shown upon it, so that the original gravity of the mixture can be determined."

The rule as it stands would mean either the wastage of remnants or their deterioration and subsequent destruction. Bee cannot be kept in casks only partially filled and Storage Casks at least must be filled to the bung while maturing. The above amendment will enable the original gravity of the mixture to be determined arithmetical so that in case of dilution or adulteration reference to the original gravity of each gyle will at once show its extent.

Rule 12

Rule 12.:- May be amended as proposed. The first portion of the amendment is already made a condition (4) of the brewery license and the rest of it is already in the rule.

S 62 B

Para 3.- The procedure advocated here is actually followed, based upon Madras results. The brewing books show the quantity of materials used under the following heads:-

1. Malt and unmalted Corn.
2. Sugar.
3. Glucose.
4. Hops.
5. Hop Substitutes, } For information only.

and the quantity of wort which should be obtained from these materials is calculated as follows:-

a) Each Standard bushel of Malt or Corn (42 lbs)
b) Every 28 lbs of Sugar (all forms of Saccharose)
c) Every 6½ lbs of Glucose (this includes any form of invert Sugar)

No unmalted Corn is ever used in this part of India.

Should produce 18 gallons of wort at a specific gravity of 1050°.

The English Standard for the same materials is a gravity of 1055° which experience has shown much too high for Indian materials.

The

The experience of some years in the Belgian breweries shows that the above Standard is equitable to the brewer.

Such materials as "Flaked Maize" "Rice grits" etc., as are largely used in English breweries are not employed here and consequently no provision has been made for them. If used, they could at once be put into their proper place in the above classification.

Copy

[signature]

Collector

dm.

R. [illegible].—6-07.—1,000.

RESIDENT'S OFFICE.

Serial No. 83
File No.

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To —

D.O

No 5796 dated 12th September 1907

Dear Sir,

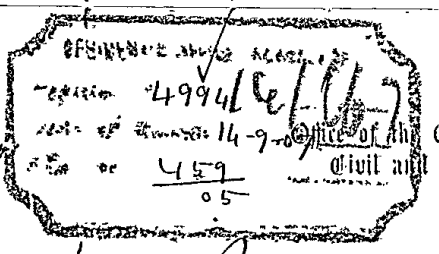
With reference to the enclosed, will you kindly let me have a copy of the further amendment proposed by Mr. Bennett to Rule 8 of the Brewery Rules.

The amendment contained in his note of which a copy is annexed to your letter, is not clear

Yours sincerely
F. P. Rennie

F. R. Hemeon Esq I.C.S.

149.



No. 3728.

84

From The Collector and District Magistrate,
Civil and Military Station, Bangalore.

13th September 1907.

Dear Rennie,

883 Your D. O. of the 12th instant regarding the further amendment to rule 8 of the brewery rules proposed by Mr. Bennett. The amendment as embodied in the copy herewith returned is now correct. The words now put in were omitted by mistake.

For the last eleven words in the amendment in Government of India's letter namely "So long . . . . in it" substitute "but where any cask can only be partially "filled with the beer of one gyle and the "beer

"beer of another gyle is added to fill it
"up . . . . . can be determined".
I send Mr: Bennetts' orginal note
which please return when you have
done with

Yours sincerely,

Wm Rennie

To
F. P. Renne Esqre, I.C.S.,
First Assistant to the
Hon'ble the Resident in Mysore

R.P.B.—6-07.—1,000.

RESIDENT'S OFFICE.

Serial No. 85
File No.

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

The Collector. C & Dr
Kolar

No 6064 2-1
23rd September 1907

I am directed to acknowledge the receipt of your letter No. 3046 of 4. Sept 1907 regarding the proposed revision of the Brewery rules in force in Kolar & Dr. Districts of Bangalore and in reply, to state that the further amendment suggested by the Excise seems suitable and should be embodied in the draft Rules to be

original documents returned (under 6 of 94)

(Continuation of Draft).

Submitted by you

L Lane.

2. [illegible]

20/9/07 21/9.

Exd 24/9/07

27/9/07

G.R S. 31]

RESIDENT'S OFFICE,
BANGALORE.
Register No 5254.
Date of Receipt 27-9-07
File No 459/05

86

Pol: No. 281

30/9/07

From

C.S. Balasundaram Iyer, Esquire., B.A.,

Offg: Secretary to the Government of His Highnsss the Maharaja of Mysore, Genl. and Rev. Depts.

To

F.P.Rennie, Esquire., I. C. S.,

First Assistant to the Hon'ble the Resident in Mysore

Bangalore the 26th September 07. 1907.

Genl. and Rev. Secretariat.

Sir,

I am directed to request that you will be so good as to obtain for the Durbar 5 copies of the Resolutions of the Government of India on the Report of the Indian Excise Committee for 1905-06 and 3 copies of Major Bedford's Report on the quality , manufacture, and excise control of alcoholic liquors in India.

Draft to the Govt of India for info

NNM 30-9-07

Resolt. 2/10

6/10/07

I have the honour to be,

Sir,

Your most obedient servant,

C S Balasundaramayr

Offg. Secretary to Government.

GPB—8,000—14-3-07.

A.V.

R. P. B.—9-07.—2,000.

T

RESIDENT'S OFFICE.

87

Serial No.

File No. 45

[D R A F T .]—For approval.

From The Hon'ble A. Williams I.C.S.
~~F. P. RENNIE, Esq., I. C. S.,~~
~~1st Assistant to the~~ Resident in Mysore.

To

Sir Louis Dane, K.C.I.E., C.S.I.
Secy to the Govt of India
Foreign Dept.

No 6360
11th October 1907

Sir,

I have the honour to request that, if there be no objection, 5 copies of the Resolutions of the Govt of India in the Finance Dept: on the Report of the Indian Excise Committee and 3 copies of Major Bedford's Report on the quality, manufacture, and excise control of alcoholic liquors in India, may be furnish

Gr 10/10

(Continuation of Draft.)

for the use of the Mysore Durbar.

I have &c

Sd/ A. Williams

Offg. Resident

RESIDENT'S OFFICE,
BANGALORE.
Register No. 5916
Date of Receipt 7-11-07
File No. 459/07

7/11/07

No. 6711-Exc.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Simla, the 2nd November 1907.

FROM

H. F. HOWARD, ESQUIRE, I.C.S.,
UNDER SECRETARY TO THE GOVERNMENT OF INDIA,

To

The Hon'ble the Resident in Mysore.

SIR,

As requested in your letter No.6360, dated the 11th October 1907, to the address of the Secretary to the Government of India in the Foreign Department, I am directed to forward, for the use of the Mysore Darbar, 5 copies of each of the Resolutions of the Government of India in the Finance Department, specified in the margin, on the report of the Excise Committe and also 3 copies of Major Bedford's Report on the quality, manufacture and excise control of alcoholic liquors in India.

No.[illegible]-Exc.,	dt.18.12.06.	:
No.2994-Exc.,	dt.16. 5.07.	:
No.2995-Exc.,	dt.16. 5.07.	:
No.2996-Exc.,	dt.16. 5. 07.	:
No.2997-Exc.,	dt.16. 5.07.	:
No.4341-Exc.,	dt.11. 7.07.	:
No.5086-Exc.,	dt.15. 8.07.	:

I have the honour to be,
Sir,
Your most obedient Servant,

H. F. Howard

Under Secy. to the Govt. of India.

Copy forwarded to the Foreign Department, for information.

f.c.m.

R. P. B.—9-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 87

File No. 1459/05

[D R A F T .]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

The Dewan of Mysore

No. 690 dated 38

9th November 1907. Sir.

~~In compliance with~~ As requested in Mr Balasundaram Iyer's letter No 281 dy the 26th September 1907, I am directed to forward for the use of the Durbar 5 Copies of each of the Resns of the Govt of India in the Finance Deptt, specified in the margin, on the report of the Excise Committee and also 3 Copies of Major

No. 7057. Exc dy 18.12.06
" 2994 - " " 16.5.07
" 2995 " " " 16.5.07
" 2996 " " " 16.5.07
" 2997 " " " 16.5.07
" 4341 " " " 11.7.07
" 5086 " " " 15.8.07

(Continuation of Draft.)

Bedford's Report on the quality, manufacture and excise control of ~~alcb~~ alcoholic liquor in India.

I have etc

JR

(Ct Bol: Read)

NM

.11-6]

AS 7/11

RESIDENT'S OFFICE,
BANGALORE.
Register No. 5502
Date of Receipt 11-10-07
File No. 1159 of 05
one.

21 | 10 | 07

R. P. B.—6-07.—250.

No. 3399-En. OFFICE OF THE COLLECTOR,

CIVIL AND MILITARY STATION, BANGALORE.

Dated 10th October 1907.

FROM

P. L. Moore ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To J. P. Renne Esquire I.C.S.
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

Papers to be returned in original when Government orders are received.

Papers sent in original

11/19/07

8/11/07

With reference to your letter No: 6069 of the 23rd September 1907, I have the honour to submit herewith for the approval of the Hon'ble the Resident, a draft notification embodying therein the amendments suggested by Government of India in rules 8 and 12 of the Brewery Rules issued under the Resident's notification No: 10 dated 11th March 1907. The amendments include the further amendments proposed

by Mr: Bennett, the Abkari Deputy Commissioner of Madras.

I have the honour to be,

Sir,

Your most obedient servant,

Collector

MDJ.

Draft.

9/61

The Hon'ble the Resident in Mysore

Notification

No. dated Bangalore 1907

With reference to his notification No. 10 dated the 11th March 1907, framing rules for the working and supervision of Breweries in the Civil and Military station of Bangalore, the Hon'ble the Resident in Mysore is pleased to direct that the following amendments be made in rules 8 and 12 issued under the said notification No. 10:—

(1) Rule 8 — Add at the end of the rule the following sentence:—

"Each storage and issuing cask shall have the particular designation of the gyle from which it was racked (and no other) marked upon it, but where any cask can only be partially filled with the beer

of one gyle and the beer of another gyle is added to fill it up the number of each gyle and of the gallons racked from each shall be shown upon it so that the original gravity of the mixture can be determined."

(2) Rule 12:- For the second sentence substitute the following:-

"No beer shall be brewed which does not contain at least two bushels of malt to every hogshead; and the original specific gravity of the wort shall in no case exceed 1073°".

Collector

HOS.

R. P. B.—9-07.—2,000.

THE MYSORE RESIDENCY PRESS,
No. 563
Recd. 7-11-07
Proofed 12-11-07
Supplied 14-11-07
BANGALORE.

200 Cpies

G.O.P.

RESIDENT'S OFFICE. 91

Serial No.

File No. 454

[DRAFT.]—For approval. 63

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

~~To~~

The Hon'ble the Resident in Mysore

Notification

N- 67 Dt. 13-11-07.

In exercise of the powers conferred upon him by Section 9 (A), (E), (F) of the Excise Act, 1896 (XII of 1896) as in force in the State of Mysore the Hon'ble the Resident in Mysore is pleased to make the following rules for the working & supervision of breweries in the said State in supersession of & the rules issued under his Notification No. 16 dated the 11th march 1907.

A. 624

THE HON'BLE THE RESIDENT IN MYSORE.

Notification.

No. 10, dated Bangalore, the 11th March 1907.

Brewery Rules.

In exercise of the powers conferred upon him by section 9 (d), (e), (f) of the Excise Act, 1896 (XII of 1896), as in force in the Civil and Military Station of Bangalore, the Hon'ble the Resident in Mysore is pleased to make the following rules for the working and supervision of breweries in the said Civil and Military Station in supersession of the rules issued under his Notification No. 261, dated 10th January 1902. These rules will come into force from the 1st April 1907:—

1. In these rules, unless the contrary appears from the context, "Collector" means the Collector of the Civil and Military Station of Bangalore.

2. Any person desirous of obtaining a license for a brewery shall apply to the Collector through the Superintendent of Excise, Civil and Military Station, Bangalore. The application shall be accompanied by a treasury receipt for Rs. 15 and a full description (hereinafter called an entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on each room, place and vessel, shall be clearly specified. The entry will be checked either by the Superintendent of Excise or some other officer authorised to inspect breweries, who will certify to the fact if he finds it correct, and submit it with the brewer's application, the treasury receipt and his remarks to the Collector, who will, if satisfied with the entry and that the applicant is a fit person to receive a license, recommend the issue of a license and the Resident will, if he thinks fit, issue a license accordingly.

Note.—Persons desirous of constructing new buildings or equipping already existing buildings to be used as breweries are advised, before commencing the work to submit plans of the buildings and descriptions of the plant they propose to put up to the Collector through the Excise Superintendent for approval. Any alterations and additions suggested by the latter officer should be duly attended to, since persons neglecting to comply with such suggestions will run the risk of being refused a brewery license.

3. An officer (hereinafter called the Surveying Officer) will be appointed by the Collector to take account of all the operations in the brewery, and it shall be competent for him or for any other officer authorised to inspect breweries to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night.

4. Licenses shall be in such form and for such period as the Resident may from time to time prescribe and may be renewed. Each application for renewal shall be made to the Superintendent of Excise at least one month before the expiration of the license and shall be accompanied by a treasury receipt for Rs. 15. A copy of the entry shall also be filed unless there has been no change in either the buildings or the plant since the issue of the previous license, in which case it will suffice if the surveying officer endorses that fact upon the application. The Superintendent of Excise will submit the application with its enclosures to the Collector for orders.

5. All mash tuns, underbacks, coppers, coolers, fermenting and racking or setting vessels shall be so placed and fixed as to admit of the contents being accurately gauged and measured. Before being taken into use all such vessels shall be gauged jointly by the Superintent of Excise and the Surveying Officer under the rules in force for gauging such vessels, and tables shall be constructed showing the total capacity of each vessel in imperial gallons (in the case of mash tuns in imperial bushels) and its capacity for each tenth of an inch in depth. These tables before being taken into use shall be certified by the brewer or his accredited agent to be correct.

6. The name, or an abbreviation thereof, of each room or vessel shall be conspicuously painted thereon, and where more than one room or vessel is used for the same purpose they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

7. No alteration shall be made in the position or capacity of any gauged vessel without previous sanction in writing having been obtained from the surveying officer or his superior officer; and before any vessel so altered can be again taken into use it shall be regauged and new tables shall, if necessary, be constructed. In the absence of the Superintendent of Excise and to avoid delay, such regauging shall be effected by the surveying officer and such other officer as the Collector may direct, their results being checked by the Superintendent of Excise on his next visit to the brewery.

8. Where beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have marked on both heads its number and capacity, which shall also be entered in a register to be kept by the brewer in a form prescribed by the Resident. Any cask removed for repair or recoopering shall be regauged before being again taken into use and, if the capacity has been affected, a new entry shall be made in the cask register. Each strange and mixing cask shall have the particular designation of the gyle from which it was racked (and no other) marked upon it, but where any caske can only be partially filled with the beer of one gyle and the beer of another gyle is added to fill it up, the number of each gyle & of the gallons racked from each shall be shown upon it so that the original gravity of the mixture can be determined.

or brewing with the date and hour of making the entry, and at least six hours before the time entered for mashing or dissolving he shall enter separately in the proper columns the quantities of malt or unmalted corn and of sugar or glucose to be used and the hour when all the worts will be drawn off the grains in the mash tunn. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry. Such entry shall be made within one hour after the collection has been completed or, if the worts be not collected before 6 p. m., the entry shall be made before 8 next morning. If fermentation has started before the requisite entry has been made, the brewer shall enter the true original gravity of the worts. Each entry shall be initialled by the brewer or his agent.

12. Beer shall be brewed from good materials and its quality shall be such as to satisfy the Resident. ~~Wort shall not be brewed of a higher gravity than 1073°.~~ Nothing shall be added to beer after it has been racked and removed to a beer-store, except finings or other material approved by the Collector. Beer in beer stores must not be diluted and any beer found in store which has been either diluted or in any way adulterated shall be liable to forfeiture. The forfeiture of the beer will not relieve the brewer from the penalty of fine or cancellation of license under rule 21.

No beer shall be brewed which does not contain at least two bushels of malt to every hogshead and the original specific gravity of the wort shall in no case exceed 1073

13. Officers surveying breweries shall on every day on which they visit a brewery make a complete survey of the whole of the brewery plant showing in the proper columns in a survey book, the form of which will be prescribed by

the Resident, the condition of each vessel and the dip and gravity of each vessel containing fermenting wort unless such wort shall be fining, when, except in case of suspicion of fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. A copy of each survey will be made in a similar book and left at the brewery for the information of the brewer.

14. Each brewer shall keep a stock account in such form as may be prescribed by the Resident in which he shall daily enter the quantity of beer actually brewed by him, the allowance for wastage at 5 per cent, the net quantity, the quantity issued and the person to whom issued. Each issue to any place within the Civil and Military Station of Bangalore shall be accompanied by a permit, the counterfoil of which shall be retained in the permit book. Permits shall be consecutively numbered, and before any permit book is taken into use it shall be examined by the Surveying Officer who will certify as to its correctness. No brewer is allowed to issue permits for consignments of beer to be exported to places outside the Civil and Military Station of Bangalore. Application for such permits should be made to the Superintendent of Excise who, if he sees no reason to the contrary, will grant the permit which must accompany the consignment and send a letter of advice to the brewer. All such letters of advice and counterfoils of permits issued by the brewer must be retained for at least a year. The stock book will be checked at least once in each week by the Surveying Officer, the quantities brought into it being compared with those entered in his survey book and the issues with the counterfoils of the permits issued, with the letters of advice from the Superintendent of Excise, if any, and with the certificates granted by the officers of the department to whom beer has been issued on the public service.

15. No entry in any of the books kept by a brewer under these rules shall be erased or overwritten. Should it be necessary to correct any entry a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should be inserted above it. Every correction shall be initialled by the person making it at the time and by the Surveying Officer in his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in the case of errors, which cannot be so classed, the explanation of the brewer should be obtained and submitted to the Superintendent of Excise with the Surveying Officer's remarks.

16. Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the Surveying Officer or any other officer authorized to inspect breweries. Samples of wort during fermentation should be taken by the Surveying Officer at least once in each quarter in accordance with such instructions as the Resident may issue and the Excise Superintendent should have them analysed. On any other occasion on which samples are taken, either of wort or beer the officer taking them should submit a special report through the Superintendent of Excise to the Collector explaining the reasons for sampling and the nature of the analysis required. Samples of brewing materials will only be taken if called for by the Collector. When however there is a large discrepancy between the quantity of malt or unmalted corn entered in the brewing book and that of the grains in the mash tun, a sample of the grain should be taken and at once sent for analysis together with a report giving a copy of the entry in the brewing book, the dip of the grains in the mash tun, the quantity represented by the dip and the percentage of increase or decrease. On this report and after examination of the sample, the Collector will pass such orders as he thinks fit.

17. The stock of beer in every brewery will be taken at least twice in each year by the Superintendent of Excise or such other officer as the Collector may direct and the results reported to the Collector. Stock may be taken at other times by the Surveying Officer or other officer superior to him and shall be taken at once if there is any suspicion of fraudulent practices. On each such occasion the officer taking stock will immediately report the result to the Collector with his reasons for taking stock. The explanation of the brewer for any excess or deficiency exceeding one per cent found in stock should be obtained before the report is submitted. The Collector will pass orders whether any, and if so, how much duty shall be claimed in regard to such excess or deficiency.

18. The Superintendent of Excise after careful examination of all the books will submit to the Collector at the end of each quarter an account showing the quantity of beer actually brewed, less five per cent allowed for wastage, and the duty thereon calculated at the rate of one anna per imperial gallon or at such other rate as may be prescribed by the Government. On this account the Collector will pass orders as to the amount of duty to be paid. Beer issued to the Supply and Transport Department on the public service, for which certificates have been granted by the officers of that department, should be deducted from the net quantity brewed during the quarter before calculating the duty.

19. The brewer shall pay the duty demanded into the Resident's Treasury within five days of the receipt of advice of its amount. Interest at 6 per cent per annum will be calculated upon all sums overdue at the date of payment. The Treasury Officer will grant a receipt to the brewer for all such payments and send a letter of advice to the Superintendent of Excise who will notify the payment to the Collector.

20. If a brewer objects to the amount of duty demanded from him he may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under Rule 18 have been paid. In the event of the original charge being found incorrect any excess levied from him will be refunded to the brewer, and if the amount claimed from him is found to be less than that actually due he will be called upon to pay the difference at once into the Resident's Treasury. The brewery buildings shall be security for any duty which may become overdue.

21. In case of any breach of these rules or of the conditions of the license either by the brewer or by any person in his employment, it shall be competent for the collector to impose a fine not exceeding Rs. 50 for each such breach or to suspend or recommend the cancellation of the license.

22. The imposition of a fine or the suspension or cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which he may commit against the provisions of the Excise Act XII of 1896 or other law for the time being in force. If on such prosecution before a magistrate a brewer be convicted, it shall be lawful for the collector to declare his license forfeited.

23. On a date to be fixed by the collector, subsequent to the date on which these rules come into force stock will be taken at all existing breweries. Duty at the rate for the time being in force, will be claimed on all beer then found, less a five per cent allowance for wastage, and a date or dates will be fixed, by which all the duty so claimed must be paid into the Resident's Treasury.

24. Brewers shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing Excise law or under any law which may hereafter be enacted and by all special orders issued by the Resident with regard to individual breweries and shall cause all persons employed by them in their breweries to obey all such rules.

~~F. P. RENNIE,~~
First Assistant Resident.

No 7056 dt 19-11-07
To
The Publisher Gazette of India,
for publication in Part II of the Gazette
No 7057 — dt
with 20 S.C.
IV.
Copy of the foregoing notification is forwarded
to the Collector of Malda & Bhagalpur with reference to the
correspondence ending with his letter No. 3399 of 16-October 07.
1.88.
23/11/07
First Asst Resident.

THE HON'BLE THE RESIDENT IN MYSORE.

—:o:—

Notification.

Excise dept. 1915.

No. 67, dated Bangalore, the 13th November 1907.

In exercise of the powers conferred upon him by section 9 (d), (e), (f) of the Excise Act, 1896, (XII of 1896), as in force in the Civil and Military Station of Bangalore, the Hon'ble the Resident in Mysore is pleased to make the following rules for the working and supervision of breweries in the said Civil and Military Station in supersession of the rules issued under his Notification No. 10, dated the 11th March 1907.

1. In these rules, unless the contrary appears from the context, "Collector" means the Collector of the Civil and Military Station of Bangalore.

2. Any person desirous of obtaining a license for a brewery shall apply to the Collector through the Superintendent of Excise, Civil and Military Station, Bangalore. The application shall be accompanied by a treasury receipt for Rs. 15 and a full description (hereinafter called an entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on each room, place and vessel, shall be clearly specified. The entry will be checked either by the Superintendent of Excise or some other officer authorised to inspect breweries, who will certify to the fact if he finds it correct, and submit it with the brewer's application, the treasury receipt and his remarks to the Collector, who will, if satisfied with the entry and that the applicant is a fit person to receive a license, recommend the issue of a license and the Resident will, if he thinks fit, issue a license accordingly.

Note.—Persons desirous of constructing new buidings or equipping already existing buildings to be used as breweries, are advised, before commencing the work to submit plans of the buildings and descriptions of the plant they propose to put up to the Collector through the Excise Superintendent for approval. Any alterations and additions suggested by the latter officer should be duly attended to, since persons neglecting to comply with such suggestions will run the risk of being refused a brewery license.

3. An officer (hereinafter called the Surveying Officer) will be appointed by the Collector to take account of all the operations in the brewery, and it shall be competent for him or for any other officer authorised to inspect breweries to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night.

4. Licenses shall be in such form and for such period as the Resident may from time to time prescribe and may be renewed. Each application for renewal shall be made to the Superintendent of Excise at least one month before the expiration of the license and shall be accompanied by a treasury receipt for Rs. 15. A copy of the entry shall also be filed unless there has been no change in either the buildings or the plant since the issue of the previous license, in which case it will suffice if the Surveying Officer endorses that fact upon the application. The Superintendent of Excise will submit the application with its enclosures to the Collector for orders.

5. All mash tuns, underbacks, coppers, coolers, fermenting and racking or setting vessels shall be so placed and fixed as to admit of the contents being accurately gauged and measured. Before being taken into use all such vessels shall be gauged jointly by the Superintendent of Excise and the Surveying Officer under the rules in force for gauging such vessels, and tables shall be constructed showing the total capacity of each vessel in imperial gallons (in the case of mash tuns in imperial bushels) and its capacity for each tenth of an inch in depth. These tables before being taken into use shall be certified by the brewer or his accredited agent to be correct.

6. The name, or an abbreviation thereof, of each room or vessel shall be conspicuously painted thereon, and where more than one room or vessel is used for the same purpose they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

7. No alteration shall be made in the position or capacity of any gauged vessel without previous sanction in writing having been obtained from the Surveying Officer or his superior officer; and before any vessel so altered can be again taken into use it shall be regauged and new tables shall, if necessary, be constructed. In the absence of the Superintendent of Excise and to avoid delay, such regauging shall be effected by the Surveying Officer and such other officer as the Collector may direct, their results being checked by the Superintendent of Excise on his next visit to the brewery.

8. Where beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have marked on both heads its number and capacity, which shall also be entered in a register to be kept by the brewer in a form prescribed by the Resident. Any cask removed for repair or recoopering shall be regauged before being again taken into use and, if the capacity has been affected, a new entry shall be made in the cask register. Each storage and issuing cask shall have the particular designation of the gyle from which it was racked (and no other) marked upon it, but when any cask can only be partially filled with the beer of one gyle and the beer of another gyle is added to fill it up, the number of each gyle and of the gallons racked from each shall be shown upon it so that the original gravity of the mixture can be determined.

9. The Surveying Officer will be provided departmentally with proper gauging rods and a standard saccharometer and thermometer. If the brewer questions the correctness of the instruments or the results obtained by the officer, he must immediately put in a written protest which will be forwarded with his remarks by the officer to the Superintendent of Excise who will, after due enquiry, report the matter to the Collector for orders.

10. Each licensed brewer shall keep in some part of the brewery, previously approved by the Collector, a brewing book in such form as the Resident may prescribe. This will be supplied to him by the Surveying Officer, and it shall be accessible by day or night to all officers authorised to inspect the brewery. In this book the brewer or some responsible person employed by him, whose name has been previously approved by the Collector, shall correctly enter the particulars of each brewing. The book shall not be in any way defaced or mutilated and the loss of it will entail immediate suspension of the brewer's license and if, on enquiry, the explanation of the brewer is unsatisfactory, his license may be cancelled.

11. The brewer shall enter in the proper columns at least 24 hours before beginning to mash malt or grain or to dissolve sugar the day and hour of brewing with the date and hour of making the entry, and at least six hours before the time entered for mashing or dissolving he shall enter separately in the proper columns the quantities of malt or unmalted corn and of sugar or glucose to be used and the hour when all the worts will be drawn off the grains in the mash tun. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry. Such entry shall be made within one hour after the collection has been completed or, if the worts be not collected before 6 p. m., the entry shall be made before 8 next morning. If fermentation has started before the requisite entry has been made, the brewer shall enter the true original gravity of the worts. Each entry shall be initialled by the brewer or his agent.

12. Beer shall be brewed from good materials and its quality shall be such as to satisfy the Resident. No beer shall be brewed which does not contain at least two bushels of malt to every hogshead, and the original specific gravity of the wort shall in no case exceed 1073°. Nothing shall be added to beer after it has been racked and removed to a beer store, except finings or other material approved by the Collector. Beer in beer stores must not be

diluted and any beer found in store which has been either diluted or in any way adulterated shall be liable to forfeiture. The forfeiture of the beer will not relieve the brewer from the penalty of fine or cancellation of license under rule 21.

13. Officers surveying breweries shall on every day on which they visit a brewery make a complete survey of the whole of the brewery plant showing in the proper columns in a survey book, the form of which will be prescribed by the Resident, the condition of each vessel and the dip and gravity of each vessel containing fermenting wort unless such wort shall be fining; when, except in case of suspicion of fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. A copy of each survey will be made in a similar book, and left at the brewery for the information of the brewer.

14. Each brewer shall keep a stock account in such form as may be prescribed by the Resident in which he shall daily enter the quantity of beer actually brewed by him, the allowance for wastage at 5 per cent, the net quantity, the quantity issued and the person to whom issued. Each issue to any place within the Civil and Miliary Station of Bangalore shall be accompanied by a permit, the counterfoil of which shall be retained in the permit book. Permits shall be consecutively numbered, and before any permit book is taken into use it shall be examined by the Surveying Officer who will certify as to its correctness. No brewer is allowed to issue permits for consignments of beer to be exported to places outside the Civil and Military Station of Bangalore. Application for such permits should be made to the Superintendent of Excise who, if he sees no reason to the contrary, will grant the permit which must accompany the consignment and send a letter of advice to the brewer. All such letters of advice and counterfoils of permits issued by the brewer must be retained for at least a year. The stock book will be checked at least once in each week by the Surveying Officer, the quantities brought into it being compared with those entered in his survey book and the issues with the counterfoils of the permits issued, with the letters of advice from the Superintendent of Excise, if any, and with the certificates granted by the officers of the department to whom beer has been issued on the public service.

15. No entry in any of the books kept by a brewer under these rules shall be erased or overwritten. Should it be necessary to correct any entry a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should be inserted above it. Every correction shall be initialled by the person making it at the time and by the Surveying Officer in his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in the case of errors, which cannot be so classed, the explanation of the brewer should be obtained and submitted to the Superintendent of Excise with the Surveying Officer's remarks.

16. Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the Surveying Officer or any other officer authorized to inspect breweries. Samples of wort during fermentation should be taken by the Surveying Officer at least once in each quarter in accordance with such instructions as the Resident may issue and the Excise Superintendent should have them analysed. On any other occasion on which samples are taken, either of wort or beer the officer taking them should submit a special report through the Superintendent of Excise to the Collector explaining the reasons for sampling and the nature of the analysis required. Samples of brewing materials will only be taken if called for by the Collector. When however there is a large discrepancy between the quantity of malt or unmalted corn entered in the brewing book and that of the grains in the mash tun, a sample of the grain should be taken and at once sent for analysis together with a report giving a copy of the entry in the brewing book, the dip of the grains in the mash tun, the quantity represented by the dip and the percentage of increase or decrease. On this report and after examination of the sample, the Collector will pass such orders as he thinks fit.

17. The stock of beer in every brewery will be taken at least twice in each year by the Superintendent of Excise or such other officer as the Collector

may direct and the results reported to the Collector. Stock may be taken at other times by the Surveying Officer or other officer superior to him and shall be taken at once if there is any suspicion of fraudulent practices. On each such occasion the officer taking stock will immediately report the result to the Collector with his reasons for taking stock. The explanation of the brewer for any excess or deficiency exceeding one per cent found in stock should be obtained before the report is submitted. The Collector will pass orders whether any, and if so, how much duty shall be claimed in regard to such excess or deficiency.

18. The Superintendent of Excise after careful examination of all the books will submit to the Collector at the end of each quarter an account showing the quantity of beer actually brewed, less five per cent allowed for wastage, and the duty thereon calculated at the rate of ~~the Annas~~ per imperial gallon or at such other rate as may be prescribed by the Government. On this account the Collector will pass orders as to the amount of duty to be paid. Beer issued to the Supply and Transport Department on the public service, for which certificates have been granted by the officers of that department, should be deducted from the net quantity brewed during the quarter before calculating the duty.

19. The brewer shall pay the duty demanded into the Resident's Treasury within five days of the receipt of advice of its amount. Interest at 6 per cent per annum will be calculated upon all sums overdue at the date of payment. The Treasury Officer will grant a receipt to the brewer for all such payments and send a letter of advice to the Superintendent of Excise who will notify the payment to the Collector.

20. If a brewer objects to the amount of duty demanded from him he may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under rule 18 have been paid. In the event of the original charge being found incorrect any excess levied from him will be refunded to the brewer, and if the amount claimed from him is found to be less than that actually due he will be called upon to pay the difference at once into the Resident's Treasury. The brewery buildings shall be security for any duty which may become overdue.

21. In case of any breach of these rules or of the conditions of the license either by the brewer or by any person in his employment, it shall be competent for the Collector to impose a fine not exceeding Rs. 50 for each such breach or to suspend or recommend the cancellation of the license.

22. The imposition of a fine or the suspension or cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which he may commit against the provisions of the Excise Act XII of 1896 or other law for the time being in force. If on such prosecution before a magistrate a brewer be convicted, it shall be lawful for the Collector to declare his license forfeited.

23. On a date to be fixed by the Collector, subsequent to the date on which these rules come into force stock will be taken at all existing breweries. Duty, at the rate for the time being in force, will be claimed on all beer then found, less a five per cent allowance for wastage, and a date or dates will be fixed, by which all the duty so claimed must be paid into the Resident's Treasury.

24. Brewers shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing Excise law or under any law which may hereafter be enacted and by all special orders issued by the Resident with regard to individual breweries and shall cause all persons employed by them in their breweries to obey all such rules.

F. P. RENNIE,

First Assistant Resident.

R. P. B.—11-07.—200.

R. P. B.—2-07.—1,000.

RESIDENT'S OFFICE.

Serial No. 92

File No.

[D R A F T.]—For approval.

From

The Hon'ble Mr. A. Williams, I,C.S

Offg: Resident in Mysore.

To

The Secy. to the Govt. of India,

Finance Department.

No. 7054 Exo 30

D/19th November 1907.

Sir,

I have the honour to acknowledge the receipt of Mr. Yusuf Ali's letter No. 3947 Exc., dated the 23rd June 1907 regarding the rules for the working and supervision of breweries in the C, & M. Station of Bangalore.

S. 80

2. The amendments of the rules suggested in para 2 of the letter referred appear suitable and I ~~would~~ recommend their adoption. I venture to think however that it would be well to simplify rule 8. The rule as now modified would either entail the wastage of remnants or their deterioration and subsequent destruction, inasmuch as beer does not lend itself

itself to storage in casks only partially filled and it is indispensable that storage casks should be filled to the bung while maturing. ~~Moreover it is necessary that provi~~ sion should be made in the rules for the determination of the original gravity of the mixture arithmeticall so that in case of dilution or adult ration reference to the original gravity of each gyle may at once show its extent ~~and~~ I would propose to further amend the rule ~~as follows~~ by deleting ~~the~~ the words " so long as any beer from the gyle remains in it" ~~has been replaced by~~ and by substituting therefor the words "but where any cask can only be partially filled with beer of one gyle and the beer of another gyle is added to fill it up, the number of each gyle and of the gallons racked from each shall be shown upon it so that the original gravity of the mixture can be deter-

To meet this contingency accordingly

determined".

With reference to para 3 of Mr. Yusuf Ali's letter, I would mention that the procedure therein advocated for providing an efficient check in the case of brewing materials is actually followed in the C. & M Station of Bangalore on the basis of the results obtained in the Madras Presidency.

S. 82/A

4. Thirty copies of the rules finally revised are herewith forwarded

I have &c.

Sd/ A. Williamson.
Offg: Resident.

R. P. B.—9-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 5
File No. 45
'05

[D R A F T .]—For approval.

From The Hon'ble Mr. A. Williams, I. C. S.,
~~F. P. RENNIE, Esq., I. C. S.,~~
Offg. ~~1st Assistant to the~~ Resident in Mysore.

To Sir Louis Dane, K. C. I. E., C. S. I.,
Secretary to the Govt. of India,
Foreign Department.

Sir,

No. 7055 Dated 22 / 19th November 1907

I have the honour to forward herewith 20 copies of a notification No. 67 of the 13—11—1907, under which revised rules have been issued under the provisions of the Excise Act XII of 1896 for the working & supervision of breweries in the Cantonments of Bangalore, together with a copy of the correspondence with the Govt. of India in the Finance Dept. on the subject.

V-91.

I have etc.,
By A. Williams
Offg. Resident

Bo. 23/11/07

June 1907 from the
[illegible] with the Resident in Mysore
No. 7054 of 19th Nov. 1907, from the
Resident in Mysore, to the Govt. of India,
Finance Dept.

2

0439

Code Class. 2 2S

INDIAN TELEGRAPHS.

Monthly Number.

To (Office) Bangalore

From (Office) Calcutta

Words.	Day.	Hour.	Minute.	Official Instructions.
27/6	3	11	33	urgt 666.

To (Person) Honble The President

From (Person) finance no 36 exc

clear the line my telegram no 7630 exc twentieth december beer duty bill passed in council today

64 Words Form No. 19

Rcvd. from ... L.N.

At ... Hrs. ... Hrs. by ...

Sent to ... L.N.

At ... Hrs. ... Hrs. by ... BASICAN ORE

Telegraph Master

N.B.—In foreign telegrams the *Person from*, if telegraphed, should be written here, but separated from the text. This form must accompany any enquiry respecting this telegram.

G G P—No 1137 T—21.1.1897—5 6 36

R. P. B.—9-07.—2,000.

RESIDENT'S OFFICE.

75
459
Serial No.
File No. 05

To issue on receipt of a telegram from India Office today at once.

P.
3/1/08.

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

THE MYSORE RESIDENCY PRESS
No. 12
Recd. 7-1-08.
Freefed.....
Supplied 10/1
BANGALORE.

No. 107/3rd January 1908.

To

Notification

The Hon'ble the Resident in Mysore is pleased to direct that with effect from the 3rd January 1908 the words "two annas" shall be substituted for the words "one anna" in rule 18 of the rules framed under section 9 (d)(e) & (f) of the Excise Act, 1896 (XII of 1896) as applied to the C. & M. Station of Bangalore and issued under notification No. 6,

&c.

Printed Papers read today
No.
107/1/08.

(Continuation of Draft.)

By the 13 November 1907 E91

Lt. F.B. Ramsden
1st Abbottabad.

To the Publisher, Gazette of India
for publication in Pt II of the Gazette
No 7818.

To the Collector, C.P.M. station
for information and
communication to the
Excise Supdt, the Brewers,
and the Residents Foreigners

(N.B. copies to be sent to Q. of I.) X

14/2
26/11.

THE HON'BLE THE RESIDENT IN MYSORE.

Notification.

No. 1, dated Bangalore, the 3rd January 1908.

The Hon'ble the Resident in Mysore is pleased to direct that with effect from the 3rd January 1908 the words "two annas" shall be substituted for the words "one anna" in rule 18 of the rules framed under section 9 (d) (e) and (f) of the Excise Act, 1896 (XII of 1896), as applied to the Civil and Military Station of Bangalore and issued under Notification No. 67, dated the 13th November 1907.

By Order,

F. P. RENNIE,
First Assistant to the Resident.

R. P. B.—1-08.—200.

R. F. S.—12-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 76
File No. 457/05

[DRAFT.]—For approval.

From The Hon'ble Mr. S. M. Fraser, C. I. E.,
~~F. P. RENNIE, Esq., I. C. S.,~~
~~1st Assistant to the~~ Resident in Mysore.

To The Secretary to the Govt. of India,
Finance Deptt.

No. 380 Fin. 30
dt. 20th January 1908.

Sir,

I have the honour to forward herewith 30 copies of the Spl. Notification No. 107 dt. 31st January 1908 amending rule 18 of the rules framed under Section 9 (d) (e) & (f) of the Excise Act, 1896, & issued under Notification No. 67 of the 13th November 1907.

dt. 95.

dt. 91

I have, etc.,

Lt. S. L. Thomas
for Resident.

Mys.
16/1/'08

The Resident's Office,

No. 1052 3 Bangalore 8th January 1908.

ENDORSEMENT.

Returned for submission through the Collector,

Civil and Military Station.

For First Assistant Resident.

To

M. R. Ry.

V. Chinnaswamy Moodr.,

License-holder of B.T.

No.12 and 13.

T.G. Narayanaswamy Chetty
" " Licensee-holder of B.T. No 19.
" C/pg

R. P. B.—6-1904—200.

No. 451 Rev. 3

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 4th February 1908.

RESIDENCY OFFICE,
BANGALORE.
No. 0663
Date of Receipt 5-2-08 FROM
File No. 459 of 05

6/2/08

From

P. L. Moore Esq., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To

F. P. Rennie Esquire I. C. S.
~~THE~~ FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

I have the honor to forward herewith a petition, in original, dated the 30th January 1908, together with its enclosures, addressed to the Honorable the Resident by the licensees of Beer Taverns Nos. 12, 13 & 19 on the subject of the enhanced duty on beer chargeable under the Resident's Notification No. 1 dated 3rd January 1908. On a similar representation having been made by the Bangalore Brewery company, I have called for a report to be submitted at the close of the official year on the effect

effect, if any, on the consumption of the increase of duty referred to.

Until then it is not possible for me to give any opinion as to the effect of the increase in the duty.

I have the honor to be,

Sir,

your most obedient Servant

Collector.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 401
Date of Receipt 22-1-08
File No. 459/1

23/1/08

98 cc

Bangalore, 20th January 1908.

14/1/08 To

14/1/08

The Honorable the Resident,
in Mysore,
Bangalore.

Sir,

We the undersigned License-holders of the Country-beer Taverns in the Civil and Military Station of Bangalore, beg leave most respectfully to bring the following to your kind and favourable consideration, and trust that you will be good enough under the facts and circumstances set forth herein to grant our prayer.

We beg to statethat the Bangalore Brewery Co., writing to us separately under date 6th January 1908 have increased the price of country beer by Rs. 3-6-0 per hogshead from 3rd January 1908, and we have been buying the Beer from the said Bangalore Brewery Co., at the enhanced rate since.

We consequently petitioned the Collector, Civil and Military Station of Bangalore, on the 8th January 1908, (copy of same is herein enclosed) praying he will cause the said Bangalore Brewery Co., to supply us beer at the usual rate of Rs. 33-6-0. We beg to enclose his endorsement order in original for your kind perusal.

We beg further to state that at the time of auction for the right to vend beer it was customary to the Collectors to announce that the buyers of the Taverns will have to pay the Duty for the time being in force extra, but to our experience in the past that the Duty remained Rs. 3-6-0 only, and never increased. Following the same strength of hope we bought this year also our shops at the highest price respectively against the keen competition with the Brewers.

We beg also to state that having so stood the keen competition with the Brewers we are suffering a heavy loss individually, and add to it the newly imposed Duty as a fresh burden, which is too heavy to bear.

We beg further to state that our loss for 3 months viz., January, February ans March 1908 upon consumption of Beer in our shops, taking average from the first nine months will be as per the following statement, and the figure arrived at is indeed a big sum. As nine months have already been passed away, the Duty came in force from 3rd January 1908, we beg most respectfully to request, may be exempted for the next 3 months to our shops concerned.

	Average No. of Hgd per month.	Increased duty since 3-1-1908	Total No. of Hogsheads.	Total Duty
Beer Jan'y 12	20		60	202-8-0
—Do— 13	40	3-6-0	120	405-0-0
—Do— 14	20		60	202-8-0
			Total Rs	810-0-0

We beg to state also that as the Brewers have bought all the other Beer Taverns in the Civil and Military Station of Bangalore and as there is enough of profit upon a hogs-head they sell us at Rs. 30/-, the increased Duty came in force from 3rd January 1908, will not affect them in the least.

For which act of kindness We shall as in duty bound ever pray.

We beg to remain,

Sir,

Your most obedient servants,

E. Chinnaswamy Swamy

License-holder of B. T. No. 12&1

License-holder of B. T. No. 19

Y. G. Narayanaswamy Chetty

W. 605.

Bangalore 29th January 1908.

Returned for submission to the Collector, Cantonment

for First Assistant Resident

OFFICE OF THE COLLEC[illegible] MAGISTRATE,
CIVIL AND MILI[illegible] NGALORE.

READ—

Petitions from – V. Chinnasawmy Mudr: & T.G. Narain Sawmy Chetty.

Dated – 8-1-08

Subject – Stating that the Bangalore Brewery Company are charging at the rate of Rs: 36/12/- per hogshead of beer and refuse to sell at the rate of Rs: 33/6/- as announced at the time of auction, and requesting that the Bangalore Brewery Company may be asked to supply beer at the latter rate.

ORDER THEREON *No.* 169 *Dated* 16th January 1908.

Petitioners are informed that at the time of auction it was made clear to intending purchasers of the right of retail vend of beer that the price of beer per hogshead was Rs: 30/- exclusive of the duty for the time being in force.

There is therefore no cause for any complaint.

Collector

To

V. Chinnasawmy Mudr
&
T.G. Narainsawmy Chetty.

R. P. B.—6-07.—500.

Copy of letter to the Collector

Bangalore, 8th January 1908

To the Collector,
Civil and Military Station,
Bangalore

Sir, We beg to bring to your kind notice that the Bangalore Brewery Co. have by a letter written to us separately increased the price of native ale by Rs 3-6-0 per hogshead of 54 gallons over Rs 33-6-0 per hogshead that the Brewery Co. have hitherto supplied to us since 1st April last; that so much so they have virtually raised the price to Rs 36-12-0 per hogshead from the 3rd instant

We beg to state that the Brewery Co. have declined to supply us with Beer upon our tendering the usual amount of Rs ~~36-12-0~~ 33-6-0; and hence we were obliged to buy at the enhanced rate from them as we have no beer in stock.

We beg to state also that at the time of auction sale on the last occasion you were good enough to announce to us the maximum rate of Rs 33-6-0 including Duty that the said Brewery Co. agreed to sell us beer, and reckoned upon this calculation we gave our bid for the highest price of our respective shops and bought them; and having done so we are suffering a considerable loss individually in our shops. While so, that the Bangalore Brewery Co. Compelling us to buy their beer at the enhanced rat

would Deem to add to the loss we have already sustained.

We beg further to State that at the last auction sale only 5 shops were bought by the outsiders, the others being bought by the Bangalore Brewery Co., against the keen competition with the latter. of these 5 shops again, 2 were given away after a time in favor of the Bangalore Brewery Co., the party bought the said 2 shops having sustained a heavy loss.

But now the Bangalore Brewery Co. with the intention of putting us back have been supplying moffusil stations their beer at Rs 27/= per hogshead, and still less than that rate to their own shops in the station.

The Government's intention by the notification from the Hon'ble the Resident in mysore, came in force recently, it appears to us, is to collect from the Bangalore Brewery Co. the enhanced duty from 1 anna to 2 annas per gallon, in the absence of a notice given to us direct from the Excise office.

In view of the above circumstances herein set forth we beg to request that you will be good enough to cause the Bangalore Brewery Co. to supply us with Beer at the usal rate of Rs 33-6-0 per hogs. head & to refund the excess amount they have collected from us already upon casks supplied; and to favor us with your early orders on this

For which act of kindness we shall as in duty bound ever pray. We beg to Remain Sir

your most obedient Servants

[Sd] V. Chinna asawmy Mdr.
license holder of Beer Tavern No. 12 &
[Sd] T. G. Narrainsawmy Chetty
License holder of Beer Tavern No. 13

K. P. S.—12-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 57
File No. 1487
1908

T.

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

No 8288—3
D/11th February 1908

To The Collector, (on tour)
Bangalore.

Sir,

I am directed to return herewith the petition forwarded with your letter No 451 dated the 4th February 1908, & to request that it may be retransmitted with your report thereon after the effect of the increased rate of duty on beer ~~was~~ in respect of beer taverns has been duly considered.

I have, etc,

Sd/ P. F. Rennie
for Asst to Resident

H.J.
7/2/08

7/2/08

B. P. S.—12-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 610
File No. 457
1908

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

No. 836
8/11th Feby 1908.
A.97.

Endorsement

With reference to their petition dated the 20th January 1908 regarding the levy of the increased rate of duty on bear, V. Chinnasamy Mudali & T. G. Narayanasamy Chetty are informed that the matter is under enquiry.

First Asst. Resident.

To V. Chinnasamy Mudali,
Licensed Arrack Contractor No. 2 C/0/3
Ooty.

W.S.
7/2/08

7/2/08

16

B.—6-07.—250.

No. 571 Enc-2

OFFICE OF [redacted] TOR,

CIVIL AND MILIT[redacted] BANGALORE:

Dated 8th February 1908.

12/458.

FROM

RESIDENT'S OFFICE,
BANGALORE.
Register No. 137
Date of Receipt 10-2-08
Office No. 45-3-6(2)C

To

P. L. Moore Esq., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

F. P. Renne Esqre, I. C. S.,
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

Sir,

I have the honor to forward herewith a petition, in original, dated the 28th January 1908 addressed to the Honorable the Resident by Mr. A. T. Pratt representing the Bangalore Brewery Company, requesting that the rate for sale of beer to licensed shop-keepers may be increased from Rs 30/- to Rs 34/- per hogshead owing to a rise in the price of Barley, Sugar Etc.- I also forward a copy of the report thereon by the Excise Superintendent. In the circumstances of the case I am not prepared to recommend the concession asked for.

+ Vide Chamier's ltr dated 11th inst (Enc A)

2. In Madras breweries the rate has not been increased. I would point out that the higher we put this fixed price the less chance we give to the independent shop-keeper who is liable to be undersold by the brewer at the shops owned by brewers.

I have the honor to be,

Sir,

Your most obedient Servant,

Collector.

The Bangalore Brewery Co.
BREWERS AND MALTSTERS.
BREWERIES:
Sydney Road.
Langford Road.
TELEGRAPHIC ADDRESS:
BREWERY, BANGALORE

Bangalore, 28th January 190 8

30-1-08
574

To

The Honourable the Resident
in Mysore
through the Collector
Civil and Military Station
Bangalore.

Received 30 JAN. 1908

Sir;

As the Notification containing the terms upon which the Beer Tavern Licenses for the official year 1908-1909 will shortly be issued, we have the honour to bring the following to your notice regarding the " Fixed " maximum price at which the beer under these licenses may be sold by us to the Licensees of Taverns.

The rate for the current year is Rs 30/- per Hhd plus the duty at the rate for the time being in force, this price we now ask may be raised to Rs 34/- per Hhd and we beg to submit for your careful consideration our reasons for asking for this higher rate.

The quality and quantity of the ingredients from which the beer is manufactured are laid down in the Brewery Rules.

The market rate for barley, of the present Indian crop, has already advanced in price by over 35 per cent and is scarcely obtainable, the new crop cannot be but a very poor one, in fact Mr Dane informed us that there could not be one at all, owing to the failure of the rains in the North West Provinces. It is therefore anticipated that the price of barley in the very near future will further advance.

We are in correspondence with our Home agents to ascertain

The Bangalore Brewery Co.
BREWERS AND MALTSTERS.
BREWERIES:
Sydney Road.
Langford Road.
TELEGRAPHIC ADDRESS:
BREWERY, BANGALORE.

Bangalore, 28th January 190 8.

ascertain if it is feasible for us to get Foreign barley, from Roumania, Smyrna or Egypt but we learn that the late crop in these countries is only half the normal quantity, we therefore expect that the prices of these barleys will be prohibitive as in good years it exceeds the Indian prices and besides this there is a heavy import duty to be paid.

This also applies to importation of English Malt and prevents its being used.

The price of sugar has advanced 20 per cent above last years prices; and it is likely to go higher owing to the failure of the North East Monsoon.

Coal, which is a very large item, has advanced 5 per cent during the past few months and 21 per cent during the past 18 months.

The interest on our capital invested will be the same, the cost of our Establishment practically so, though our output will be considerably reduced by the closing of licenses and increased rate of duty.

During the past years owing to the high Kists and competition, we have been working on a very slender margin of profit and in some cases of late with no profit at all.

We have the honour to be

Sir

Your most obedient servants

FOR THE BANGALORE BREWERY CO.

L. G. Doyle

Letter No: 113 dated 4th February 1908,
from the Superintendent of Excise, Civil
and Military Station, Bangalore, to the
Collector, Civil and Military Station, Bangalore

With reference to your endorsement
No: 360 dated 30th January & letter from
Bangalore Brewery Company dated 28th idem,
I have the honor to suggest that a reference
be made to the Commissioner of Salt Abkari
and Separate Revenue, whether any increase
in the maximum price which the brewer
may charge the retail Vendor is in Contemplation
in Consequence of any alleged failure of the
Indian barley crop, and late foreign crop;
and to rise in price of sugar and Coal.

2. I enclose cuttings from the London
Standard by the last mail (January 16-17)
which

which does not confirm the Bangalore Brewery Company's apprehension that the price of foreign barley "will be prohibitive." I also enclose a cutting from the same London daily for the 17th January which does not show that Sugar prices are advancing.

3. I am inclined to think that the increase asked by the Brewery Company has for its object the complete control of the retail vend in Mysore and for that reason I am not in favor of it.

Copy

Collector.

1/C

No. 1114

Mysore Resident's Office,
Bangalore, the 24th February 1908.

E N D O R S E M E N T.

With reference to their letter dated the 28th January 1908, requesting the enhancement of the wholesale rate of beer, the Bangalore Brewery Company are informed that, after enquiry, the Resident regrets that he is unable to comply with their proposal to alter the rate which was fixed after full consideration so recently as last year.

First Assistant Resident.

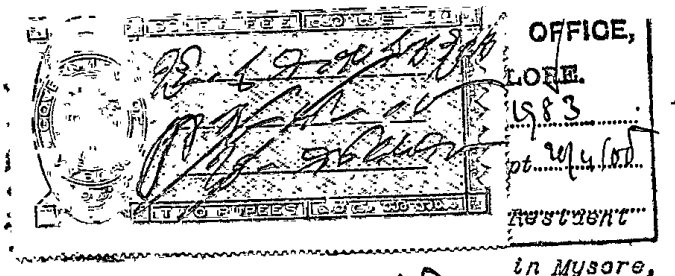
To

The Bangalore Brewery Company,
Bangalore.

No. 1115.

Copy of the foregoing endorsement is forwarded to the Collector, Civil and Military Station of Bangalore, with reference to his letter No. 511, dated the 8th February 1908.

First Assistant Resident.



Bangalore 14th April 1908.

24/05.

BANGALORE.

Sir,

We the undersigned licenseholders of the Beer Taverns in the Civil and Military Station of Bangalore beg leave most respectfully to submit the following few lines to your honour's kind consideration.

II. The Bangalore Brewery Co., were supplying the Licensees of the Beer Taverns in the civil and military station of Bangalore with Beer at Rs.30/- per hgd. and they were in addition collecting from us Duty at the rate of 1 anna per gallon until 1st January 1908. The Hon'ble the Resident's Notification No. 1 dated 3rd January 1908 raised the Duty to 2 annas per gallon, and since then ~~then~~ the Bangalore Brewery Co., have been charging the ——— Licensees at Rs. 36-12-0 a hgd. as against Rs. 33-6-0.

III. We respectfully beg to to point out that the Bangalore Brewery Co., have all along been collecting from us the Duty which ought to come out of their own funds. This does not appear to be the intention of framers of the Rules as will be evident from the following:-

Why was our case represented before"

(1) The Licensees of the Beer Taverns in consonance with the rules issued under the Hon'ble the Resident's Notification No. 526 dated 5th February 1908 purchase the privilege of the vend in open auction, and are further obliged to pay Rs. 180 per ——— annum as license fee (vide Rule 2 of the above Notification).

(2) Rule 18 of the rules issued under the Hon'ble the Resident's Notification No. 67 dated 13th November 1907 prescribes the manner of receiving the Duty from the Brewers, and there is no mention made for the Brewers merely to collect the Duty from the licensed Vendors and to pass it on to the Government as is the — case with the Brewers in the station.

Fly B

There is no necessity in this.

Fly C

(3) Condition 5 of the Brewers-license is more imperative

E. P. E.—1-08.—2,600.

RESIDENT'S OFFICE.

Serial No. 908
File No. 459 '05

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

No 2481
9th May 1908.

A. 103

Endorsement

With reference to their petition dated the 14th April 1908, requesting that the licences in the following undermentioned villages may be granted to them for the current year on the usual terms, the license-holders of toddy taverns, V. Chinnaswamy Mudali and T. G. Narayanaswamy Chetty are informed that their request is inadmissible

Sd/ P. F. Rennie
for First Asst. Resident

V. Chinnaswamy Mudali,
License holder of toddy taverns No. 405,
Cowa Station, Mysore.

Sd 4/5

Please favour us with your views

Sd/ 21/5/08

Sd/ 21/5/08

. E. F. S.—4-03.—2,000.

RESIDENT'S OFFICE.

Serial No. 115
File No. 457/165

[D R A F T .]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

Proceedings of the Resident in Mysore

No 2556
dt 12th May 1908.

Order

In condition 5 of the form of license for the manufacture and wholesale vend of beer in the breweries in the Cantonment of Bangalore, which was, along with other forms, approved in Resident's proceedings No. 2304 of the 14th March 1907, the words "exclusive of duty" should be inserted between the words "Rs 30 per hogshead" and the words "to all persons licensed to sell such beer."

A. 67. dt 457/1907

By order of
for First Asst to Resident

To The Collector, Cantonment of Bangalore.

Sent 11/5/08

R. 11/5/08

R. P. B.—6-1904—200.

REGISTRY'S OFFICE,
BANGALORE.
Register No. 2342
Date of Receipt 12-5-08
Index No. 14-5-08-05

No. 1689

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 11th May 1908.

FROM P. L. Moore ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To F. P. Renne Esqre, I. C. S.,
THE FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

Pl. see last w/ letter 89 is read & placed below 5/V/08.

Referring to the correspondence ending with 6th. 99 your No: 828 dated 11th February 1908 regarding the Complaint of V. Chinnasawmy Mudr. and T. G. Narrainsawmy, license holders of beer taverns 12 & 13 and 19, respectively, for the 3rd qr. 1907-08, I have the honor to append on the margin figures shewing the Sales in the said taverns during the last quarter of the past 3 years from which it appears that the recent increase of duty on beer has had no effect whatever on the consumption in the quarter ending 31st March 1908 compared with the consumption of 2 previous years during the same period

* 4th Quarter of Sales in

	1905-06	1906-07	1907-08
Shop No: 12.	80.	68.	52.
" No: 13.	69.	52.	102.
" " 19.	80.	60.	82.
Total	229.	180.	236.

2. Chinnasawmy Moodr; and other license holders Compare the Sales during the quarter ending 31st March 1908 with the Sales during the preceding 3 quarters of the Same year (1907-08) This way of looking at the question is quite erroneous as the Consumption of beer varies according to the different Seasons of the year. Government has not entered into Contract not to raise its duty and I consider that no action in the matter is necessary

I have the honor to be,

Sir,

Your most obedient Servant,

Collector.

O/C

No. 2744

The Resident's Office,

Bangalore, dated 22nd May 1908.

Endorsement.

In continuation of this office endorsement No. 836 dated the 11th February 1908, V. Chinnasawmy Mudaliar and T.G. Narayana-sammy Chetty are informed that it has been ascertained that the enhancement of the duty during the last quarter of 1907-1908 did not prejudically affect the consumption of beer in their shops during that quarter, and that the petitioners have therefore -- with it no good cause for complaint. The Demand that existed for beer as shown by the quantity sold, it was open to the petitioners to have regulated the retail selling price so as to protect themselves from loss.

for F.C. Resident

First Assistant Resident.

To

V. Chinnasawmy Mudaliar,

License holder of beer taverns No. 12 & 13 for the year 1907-1908, Civil and Military Station, Bangalore.

No. 2745. Copy forwarded to the Collector, Civil and Military Station, with reference to his letter No. 1689 dated 11th May 1908.

NM

24/26

No. 3259 Rec. Correspdce

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 26th September 1908.

8/10/08

FROM
THE OFFICE,
BANGALORE.
Receipt No. 4867
Date of Receipt 29-9-08
File No. 4561/01
To

L. J. Richards Esq., I. C. S.,
Offg. COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

P. L. Moore Esquire, I. C. S.
Offg. FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

1. Letter No: 1807 dated 20.5.08 from the Collector, Cuddapah.
2. " CR 660/Abkari dated 23.5.08 from the Sy. Secretary, to the Commissioner of Excise, Abkari & Sept. Rev. Mysore.
3. " 461 dated 26.5.08 from the Supdt. of Excise, Cuddapah.
4. " D1272 S/11.8.08 from the Abkari Asst. Commr. Mysore.
5. " 642 dated 17.8.08 from the Supdt. of Excise, Cuddapah.

I have the honor to submit for the orders of the Honourable the Resident, a copy of the correspondence marginally noted on the subject of the use of Spent hops and hops Substitutes in the manufacture of Country beer at the Bangalore Brewery Company.

2. It will be seen that the question arose in consequence of a report Submitted by the Excise Superintendent, Mr. Sherman, bringing to notice the use of Spent hops (i.e hops already used in brewing English beer) in the manufacture of native or Country beer by the Brewery Company. The order on the Subject of the use of hops is contained in rule 12 of the Brewery rules

rules dated 13th November 1907 issued under
Residents' Notification No. 67 of the same date,
and also in Condition 4 of the Manufacturers'
license. It prescribes the use of 2 bushels of
malt and 2 lbs. of hops in the manufacture
of each hogshead of beer. The Brewers
however contended (1) that hops from bottling
and Pale ale brews were not Spent hops
as a large portion of them were for
flavouring and boiled only for a very short
time and (2) that on the Nilgiris the brewers
used the hops from English brews in Native
ale, and the matter was thereupon referred to
the Abkari Deputy Commissioner of Madras
for his opinion.

3. Mr. Bennett, it will be seen, states
that he sees no objection to the use of
partially Spent hops in the manufacture of
Country beer, but that the extent to which
they are utilized should be controlled
and that the use of at least one pound
of fresh hops per hogshead should be
insisted upon. This I think may be allowed,
but before issuing final instructions to the

Brewery

Brewery Company, I request the orders of the Honourable the Resident in the matter. An order by him directing the proportion in which hops should be used with reference to the rules and the license Condition quoted above would appear to be sufficient for the purpose.

4. As regards the proportion in which the hop substitutes (Optanin) should be used (Vide para 2 of Mr. Sherman's letter dated 17th August 1908) a further reference is being made to Mr. Bennett, whose reply when received will be communicated to you.

I have the honor to be,

Sir,

Your most obedient Servant.

Offg: Collector.

Mad 25/9.

Letter No: 1807 dated 20th May 1908 from the Collector, Civil and Military Station, to the Secretary, Board of Revenue, Separate Revenue Madras.

I have the honor to request you to be good enough to obtain and forward the opinion of Dr: Bennett, the Abkari Deputy Commissioner, Madras on the following points

1. Use in the manufacture of mature beer of Spent hops, ie of hops which have already been used in the manufacture of "English Beer."

   (a) partial.
   (b) Entire.

2. Hop Substitutes, if any, to be sanctioned.

Letter No: C. R. 660/Abkari dated 23rd May 1908 from the Ag: Secretary to the Commissioner of Salt, Abkari and Separate Revenue Madras, to the Collector, Civil and Military Station Bangalore.

With reference to the first point raised

in

in your letter No: 1807 of the 20th instant, I have the honor to request you to furnish me with information as to the number of times during the last quarter on which "Spent hops" alone and a mixture of Spent and fresh hops respectively were used in the manufacture of "Native" beer and also the percentage of "Spent" to "fresh" hops on the occasions on which "Spent hops" were partially used.

2. With regard to the point whether "hop Substitutes" can be used, I am to request you to furnish me with a copy of your brewery rules and also to forward to me samples of the "hop-substitutes" which the brewers now use and of those, if any, which they propose to use.

Letter No: 461 dated 26th May 1908 from the Superintendent of Excise to the Collector, Civil and Military Station, Bangalore.

I have the honor to enclose the Explanation of the Bangalore Brewery Company dated 25th May 1908, called for in my No: 439 dated

dated 22nd idem.

2. The Company's attention was drawn to rule 12 of Notification No: 64 dated 13th November 1907, and to condition 4 of the license for the manufacture and wholesale vend of Beer, and it was asked what it had to say in explanation for using nothing but Spent hop in the native ale brews of the 13th and 21st May 1908. Mr: Leishman's answer is evasive. He says "a large portion" of the hop was "boiled only for a very short time" and is therefore not Spent when used over again for native ale. This is not an answer to the question; nor does Mr: Leishman give any idea of the duration of the boiling — "a very short time" is indefinite — or of the "large proportion" which he claims has not deteriorated in the boiling.

S.N. 91
81 62 B.

3. The practice at the Bangalore Brewery is to boil the wort in one length, mixing the major portion of the hop at the Commencement and adding the remainder towards the close of the boiling so as to keep pace with the wort running into the Copper. When the wort is

in

in full boil it is unsafe to stand too close to the copper for fear of being scalded by the boiling wort ejected from it. I mention this to emphasise the conditions in which the latter hop comes in contact with the boiling wort to show how thoroughly it gets mixed in the seething cauldron so that it is a physical impossibility to distinguish and separate the first and second hopping from each other. Nor do the Brewers attempt to sort and separate, but use the whole of the spent hop in the native ale brew the next day. It is no exaggeration to say that it is often stinking when used over again as you, Sir, can testify from a sample which I showed you the other day brought direct from the brewery where it was about to be re-used. I do not think by any stretch of imagination this fulfils the 12th Condition of the brewery rules that good material alone shall be employed. Mr. Leishman says he had Mr. Bennett's authority to use the "hops from English brews in native ales". I am disposed to consider this as misleading

SC 91

misleading and going far beyond anything Mr. Bennett said, if he did say anything which is doubtful. It must Mr. Bennett may have agreed to Spent hop in the proportion of 25% but that he authorized its use in full to the entire exclusion of fresh hop, I cannot believe.

Letter No. D 1272 Alk dated 11th August 1908 from the Abkari Deputy Commissioner, Madras to the Collector, Civil and Military Station Bangalore.

With reference to your letters Nos. 1807 dated 20.5.08 and 2077 dated 12.6.08 I have the honor to State that, I see no objection to the use of partially Spent hops in the manufacture of Country beer. The brewers state that the hops so used are not entirely Spent as they use a large quantity in brewing English ale and these are not boiled Sufficiently long to exhaust the extractive matter. But the extent to which they are utilised should be controlled and the

the use of at least one pound of fresh hops per hogshead should be insisted upon. No portion of this one pound per hogshead should be substituted by approved hop substitutes.

2. The sample of hops substitute forwarded by the Excise Superintendent has been examined and is of the type known as "Optamin" and suitable for its purpose. Its use should of course be restricted to the preparations laid down in the brewery rules. No other form of hop substitute should be used until it has been passed as suitable.

Letter No: 642 dated 17th August 1908 from the Superintendent of Excise to the Offg: Collector, Civil and Military Station, Bangalore.

I have the honor to acknowledge receipt of your endorsement No: 2764 dated 14th August 1908 and with reference to rule 12 of Residents' Notification No: 67 dated 13th November 1907 to enquire whether it is not necessary SNS

necessary that the Resident Should Sanction the use of Spent hops as "good materials within the meaning of the rule and the use of this in the proportion ordered in your 1930 dated 1st June 1908.

2. In paragraph 2 of his letter D.No. 1272 A/K dated 11th August 1908, Mr. Bennett says in regard to the hop Substitute known as "Optamm" that "its use Should be restricted to the proportions laid down in the brewery rules." Mr. Bennett has not said what value Should attach to an ounce of the Concentrate, it is precisely this information that is required for the purpose of Condition 4 of the Brewers license; and it was for this reason that a Sample was sent to his Laboratory for test. Mr. Bennett is in error in Saying that the proportion is laid down in the brewery rules. Hop Substitutes are not mentioned in Residents' Notification No: 67 dated 13th November 1907. S91

Brewers Rules are mentioned in Brewers license. Dlg/B

3. In this office No: 456 dated 27th May 1908 - a Copy of which numbered 457 was Sent to you - the brewer was asked

to

to. "State the weight of hops each ounce of the various Substitutes represents." The question was brushed aside by the brewer in his letter dated 29th May 1908 in which he says, "all materials (hop Substitutes included) used by us in the manufacture of beer have been sanctioned by Mr. Bennett on behalf of the Collector." This answer is palpably inaccurate vide paragraph 4 of Memorandum No: 1797 dated 19th May 1908 in which you say you have not approved of any hop Substitutes.

Copy

Asstg. Collector.

Mabs
25/9.

T

No. 5807 8—1

109

From

T. B. COPELAND, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Collector,
Civil and Military Station,
Bangalore.

Dated Bangalore, 7th November 1908.

Sir,

I am directed to acknowledge the receipt of your letter No.3259 dated the 26th September 1908, regarding the use of spent hops and hop substitutes in the manufacture of country beer in the Civil and Military Station of Bangalore.

2. In reply, I am to forward herewith a draft amendment of condition 4 of the brewery licence, and to request that the Abkari Deputy Commissioner of Madras may be consulted as to the general suitability of the rule as contained in the draft amendment and as to the quantity of spent hops which should be specified as equal in use to 1 lb of unused hops. As regards hop substitutes, it is understood from paragraph 4 of your letter under acknowledgment that Mr. Bennett is being consulted as to the quantity of optanin which should be regarded as equivalent to 1 lb of unused hops. The draft rule in question should I am to say be ~~expounded~~ explained when the necessary information has been obtained from the Abkari Deputy Commissioner of Madras.

3. It is proposed to introduce ~~tw~~ the amended condition with effect from 1st April 1909, but meantime the Superintendent of Excise should be instructed to prevent the use of spent hops which are open to objection under rule 12 of the

the Brewery Rules published in Notification No.67 dated 13th November 1907. No deterioration in the quality of the beer can be permitted.

I have the honour to be,

S i r,

Your most obedient servant,

Sd/ J. Copeland

First Assistant Resident.

S.I.

R. P. B.—2-05—1,500.

(Continuation of Draft).

draft amendment of condition 4
of the brewery license in force in
the Native State of Kanagalur

---

4. Each hogshead of country
beer manufactured by the
shall be brewed with at least
two bushels of malt and two
pounds of hops, and the quality
of such beer shall be to
the satisfaction of the Resident.
Provided that, if partially
spent hops are employed in
the manufacture, the proportion
of unused hops shall be
at least one to for every hogshead
manufactured: and that it
shall be competent for the
Superintendent of Excise, acting
on behalf of the Collector, to forbid
the admixture of any used
hops which, in his opinion,
are not "good material"
within the meaning of
the

rule 12 of the rules for the working & supervision of breweries.

Provided also that when any unmalted hops are employed in the manufacture, 25% of such hops may be substituted by hop substitutes that have been previously approved by the Collector.

A.S.
3/11/08

18/114 110

R. P. B.—5-08.—400.

No. 4123 Rec.2 OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 17th December 1908.

FROM

P. L. Moore ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

...T'S OFFICE,
...NGALORE 19/12/08
Register No. 6487
Date of Receipt 18-12-08
File No. 4574 of 1908

TO J. B. Copeland Esquire, I. C. S.,
THE FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

Re. 109 Referring to paragraph 2 of your letter No: 5807 - - dated the 7th. ultimo, I have the honor to forward herewith copy of a communication dated 25th. idem, No:10, recieved from the - Abkari Deputy Commissioner, Madras, giving his opinion on the draft ammendment of condition 4 of the Brewery License. Mr. Bennett, it will be seen, condisers that 2½ lbs. of spent - hops may reasonably be taken an equivalent to 1 lb. of unused hops. AS regards Optanin Mr. Bennett is of opinion that 1 lb of it might be specified as equivalent to or representing 30 lbs of unused hops. With regard to the second proviso in the draft amendment, Mr. Bennett thinks that the restriction thereby imposed will work hard on the Bangalore Brewers if they enter into competition with the brewers in the Madras Predincy where he - says no such restriction is in force. I agree with Mr: Bennett and would request further instructions of the Hon'ble

the Resident on the point - a copy of the Boards Proceedings referred to in the concluding portion of the Deputy Commissioners letter is enclosed.

2. With reference to paragraph 4 of Mr. Bennett's letter ; I support Mr. Bennett's proposal.

I have the honor to be ,

Sir,

Your most obedient servant,

C O L L E C T O R.

S 110(c)

Letter No: D. 10. Bangalore, dated the 25th. November 1908, from Mr. Bennett, Abkari Deputy Commissioner, Madras, to the Collector, Civil and Military Station, Bangalore.

I have carefully considered the draft amendment of condition 4 of the brewery license enclosed with your letter No: 3733 , dated the 14th. instant . It is not easy to lay down any hard and fast rule as to the relative values of unsued and spent - hops , as that of the latter will necessarily be a variable - quantity dependent upon the amount of exhaustion they have - - undergone. But inasmuchas 1 lb. of fresh hops must be used per hogshead and as I believe the spent hops are always those remaining from a brewing of English ale and are consequently of a high quality and are by no means exhausted, I have come to the conclusion that 2 1/2 lbs. of partially spent hops may reasonably be taken as equivalent to 1 lb. of unsued hops.

2. So for as Optanin is concerned , 1 lb. might be specified as the quantity representing 30 lbs. of unsued hops. It is not an article of constant composition , each maker preparing it according to his own formula.

3. The second proviso to the draft rule restricts the use of hop substitutes to brewings in which only unused hops are -- employed, i. e., English beer brewings. But it is in the cheaper forms of beer that the substitutes are most largely used. The proviso as it stands will severely handicap the Bangalore brewers if they enter into competition with the brewers in this Presidency where no such restriction is in force at present or likely to be enforced in future and still more so with the uncontrolled brewers of other Provinces. I would call attention to the last -- sentence of para 1 of my letter issued as Boards Proceedings / Abkari D. No: 1272 dated 11th. August 1908. I had no intention therein of proposing the restriction now introduced into this proviso.

4. I do not understand the necessity for authorising the Superintendent of Excise to forbid the use of any spent hops which he may not consider " good material ". In my opinion itm would be better to restrict the use of spent hops to - the day following that on which they were first used . This in fact is what is now done . I cannot imagine a brewer - keeping them one hour longer than necessarybecause they would become too acid to be any good. But fresh spent hops - covering any period up to 24 hours would certainly be good if the hops in the first instance were good. Further it would be necessary to lay down some ruling as to what - constitutes "good" spent hops ; otherwise the action of the Excise Superintendent or other officer would be based on arbitrary or empirical decision.

5. I shall be glad to discuss the matter further if any modification in the draft is considered necessary in the light of these remarks.

C O P Y .

COLLECTOR.

(10/6)

Letter No: D. 1272 abk, dated the 11th. August 1908, from Mr. E. Bennett , Deputy Commissioner of Abkari , Madras , to the Collector , Civil and Military Station , Bangalore.

You have already received a copy of this with D.O. 108.

With reference to your letters Nos: 1807 dated -- 20 - 5 - 08 and 2077 dated 12 - 6-08 ,I have the honor to state that I see no objection to the use of partially spent hops in the manufacture of country beer. The brewers state that the hops so used are not entirely spent as they use a large quantity in brewing English ale and these are not boiled sufficiently long to exhaust the extactive matter. But the extent to which they are utilised should be controlled and the use of at least one pound of fresh hops per hogshead should be insisted upon. No portion of this one pound per hogshead should be substituted by approved hop substitutes.

2. The sample of hops substitute# forwarded by the ---- Excise Superintendent has been examined and is of the type -- known as " Optanin " and suitable for the purpose . Its use - should of course be restricted to the proportions laid down in the brewery rules. No other form of hop substitute# should be used until it has been passed as sutiable.

" C o p y "

COLLECTOR.

E. P. B.—9-08—2,000.

RESIDENT'S OFFICE.

Serial No.
File No. 457 '05

[DRAFT.]—For approval.

From

T. B. COPELAND, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To The Collector, & ex officio Station Magistrate

— 1933

D/4th January 1909.

Sir,

D.110 With reference to your letter
No. 4123 dated the 17th December 1908,
I am directed to state that in the
circumstances since explained,
the Resident concurs in the
D.110(a) recommendation made in letter
No. D.10 of 25th November 1908
from the Abkari Deputy Commissioner, Madras
to your address, and to request
that a fresh draft amendment
of condition 4 of the brewery licence
may (in consultation with
Mr. Bennett, Brewer) be submitted to
this office at an early date
for further consideration.

I have, etc.,

T. B. 24/12/08

Recd/09

No. 23/12/08 23/12 Asst. to the Resident.

112

R. P. B.—5-08.—400.

No. 376 Revenue.

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 1st January 1909.

FROM

P. L. Moore ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 6 29
Date of Receipt 3-2-09
File No. 457/08

TO

T. B. Copeland, Esquire, I. C. S.,
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

With reference to the correspondence ending with your ---
Re. 111 letter No. 33 dated the 4th instant, I have the honor to submit, for favour of approval, a fresh draft ammendment of condition 4 of the brewery license prepared in consultation with Mr. Bennett and to say that it may be introduced with effect from 1st April 1909.

I have the honor to be,

Sir,

Your most obedient servant,

Collector.

DRAFT AMMENDMENT OF CONDITION 4 OF LICENSE FOR THE MANUFACTURE AND WHOLESALE VEND OF BEER.

---

4. Each hogshead of beer manufactured by you shall be brewed with at least two bushels of malt and two pounds of hops, and the quality of all such beer shall be to the satisfaction of the Resident.

Provided that in the brewing of country beer spent hops (not more than 24 hours old) or spent hops and hop substitutes may be employed to displace half the amount of unused hops; that 2 ½ lbs. of spent hops shall be taken as equivalent to 1 lb. of unused hops and 1 lb. of Optanin (hop substitute) shall be regarded as displacing 75 lbs of spent hops.

Collector.

R. P. B.—1-09.—1,000.

RESIDENT'S OFFICE.

Serial No. 13
File No. 457

[D R A F T .]—For approval. 165

From

T. B. COPELAND, Esq., I. C. S.,

1st Assistant to the Resident in Mysore.

To

No. 997
Dt. 17th Feby 1909.

Proceedings of the Resident in Mysore

Read copy of
Resident's proceedings
No. 220 dated the 11th March
1907, sanctioning, among other
matters, the revision of the form of the
brewery licenses to be adopted
in the Cantonment of Bangalore

A. 62

Flag B

Read

A letter No. 376 dated the
1st February 1909 from the
Collector, Cantonment of
Bangalore, forwarding a draft
agreement for endorsing
on the form of the brewery licenses
as amended in consultation with the Abkari
by Commissioner's Standing Order

A. 112.

This a reply to
Resident's letter dt. 4/7/05
" 72
" 2/2/07.

(Continuation of Draft).

Order

The Resident is pleased
to direct that with effect from
1st April 1909, the following condition shall be
substituted for
the condition 4 of the form of the
brewery licence, contained in the Schedule to Rule B
No. 2209 dated the 1st March 1907 :—

"4. Each hogshead of beer
manufactured by you shall be
brewed with not less
than two bushels of malt & two pounds
of hops, and the quantity of sugar
used in such beer shall be to the satis-
faction of the Resident:

Provided that in the brewing
of Country beer, spent hops (not
more than 24 hours old) or
spent hops & hop substitute
may be employed to displace
half the amount of unused
hops: 2½ lbs of spent hops shall be
taken as equivalent
to one pound of unused hops
and one pound of Ephamia (hop
substitute

(Continuation of Draft).

substitute) ~~[illegible]~~
as displacing 75 lbs of spent
bags."

T ? 2 A

Asst Master of the Mint

To The Collector, & the Station of Bangor

H.J.
4/4/07

5/4/07

RESIDENT'S OFFICE.

———:o:———

NOTES AND PRECIS.

R. P. B.—1-05.—500.

No. 2997 Exc.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SEPARATE REVENUE.
Excise.

RESOLUTION.

Simla, the 16th May 1907.

THIS Resolution brings under review the recommendations made by the Excise Committee in Chapter X of their Report, which is mainly devoted to a discussion of the methods under which licenses for the retail vend of country liquor should generally be disposed of.

2. The disposal of similar licenses for the sale of foreign liquor has been considered in connection with Chapter VII of the Report, and, for the reasons explained in paragraph 22 of their Resolution No. 2995 Exc., dated the 16th May 1907, and the appendix thereto, the Government of India are of opinion that in that case a system of fixed fees is ordinarily expedient.

3. In the case of country liquor the general method of disposal of the right of retail vend is, as the Committee state, that of sale by auction. This is in accordance with the accepted policy of the Government of India, who have for some years past maintained the advantages of this method as against various proposals which have been made to them from time to time for the adoption of fixed fees. It will be convenient to reproduce here, as an example, the pronouncement on this subject made in paragraph 4 of this Department's letter No. 1668 Exc., dated the 24th March 1903, to the Government of the Punjab :—

"As at present advised, the Government of India are unable to agree with the Excise Commissioner in his condemnation of the auction system, and they think it possible that Major Parsons has failed to comprehend the principles on which the system is based. The system is a good and sound one, though it is possible that it is worked on wrong lines in the Punjab, and the Government of India think that it would be a retrograde step to seek to replace it generally by a system of fixed fees. The leading principle of the auction system is that as large a proportion as possible of the total revenue on country spirits should be derived from the fixed duty, but in addition to the fixed duty a subsidiary and variable revenue is drawn from the fees for licenses for retail vend which are sold by auction. The disposal of vend licenses by auction serves as a simple but sure guide to the local demand, and indicates whether the still-head duty is adequate or otherwise. In the opinion of the Government of India it is inadvisable to obtain more than a subsidiary amount of revenue from this source, and disproportionately large receipts from vend rents would indicate that the still-head duty was too small and might be raised, and not that the system should be changed. The objection to fixed vend fees is that experience has shown that it is practically impossible to fix such fees with due regard to the interests of the revenue, and that they generally tend to a level at which they yield large profits to the licensees, with the result that there are several applications for a single shop, constant and troublesome appeals from disappointed candidates, and the risk of collusion with the office establishment. With a system of competition fees which should, as already stated, be a mere subsidiary receipt as compared with still-head duty, these difficulties are avoided, though for the successful working of such a system it is necessary that the preventive arrangements should be such as to debar shop-keepers from making a profit by the use of illicit liquor."

4. In paragraphs 194 and 196 of their Report the Committee enumerate the objections which have been raised against the auction system. Though they do not consider that this system should be looked to as the best ultimate method of raising supplementary revenue on articles which pay direct duty, they indicate, in paragraph 195 of the Report, that a number of the objections urged relate really not to an auction system as properly administered but to systems which have been misapplied and misunderstood.

5. The conditions under which a proper auction system should be worked are stated in paragraph 212 of the Report, and may conveniently be reproduced here in a somewhat different form, and as the Government of India desire to see them applied:—

(1) The privileges of manufacture and of vend should be completely separate, and auction fees should be realised for the right of vend only.

(2) Large vend monopolies, where they exist, should be gradually broken up, and the ultimate object in view should be a system of separate shops. This arrangement admits of competition on the part of small local men, *kallals* and others, who have a hereditary connection with the liquor trade, and who, if they are driven to abandon this by the action of middlemen, will in all probability resort to illicit practices. It also tends to eliminate from the business of retail vend capitalists who take large farms merely for the purpose of sub-letting them again, and thus absorb profits which may properly go to the State.

(3) Where shops are so scarce that each shop-keeper possesses a practical monopoly within a considerable area, maximum sale prices should be fixed so as to protect the consuming public. The public should also be protected by the fixation of definite strengths at which liquor should be retailed, so that they may get exactly what they are supposed to pay for.

(4) There should be an adequate preventive force capable of checking malpractices by shop-keepers.

(5) Auctions should be held by the Collector or by one of the Sub-Divisional officers of his district, or by a Covenanted Assistant not in charge of a sub-division.

(6) The auctioning officer should be given full information as to the estimated value of the shops to be auctioned. For this purpose, it should be arranged that a responsible Excise officer should be present at the sales, and the latter should also be able to inform the selling officer of the character and solvency of a large number of the bidders.

(7) Persons of notoriously bad character should not be allowed to bid, and the deposit conditions should be such as to exclude mere men of straw, while at the same time not pressing too hardly on *bonâ fide* small bidders.

(8) The selling officer should have authority to refuse bids which he deems to be purely speculative, but where he considers it desirable to adopt this course, he should record his reasons in writing.

(9) The shop fees should ordinarily be collected monthly. This condition need not, however, be insisted on as an invariable rule, provided that the year's rental is distributed over several instalments.

(10) Except for very special reasons, surrenders of shops within the auction period should not be allowed without forfeiture of the outstanding deposit, and without enforcement of the licensee's liability to such further loss as may accrue to Government from his failure to adhere to the terms of his contract.

6. To the above may be added a condition that prevails in some provinces in connection with the fixation of prices. This provides that the selling officer, with the assistance of the Excise officer present at the sale, and with the results of the sales of a number of previous years before him, shall fix in the case of each shop a reserve price below which the shop will not ordinarily be sold.

If there is no bid up to this amount, the shop should not be disposed of at the sale, the matter being referred to superior authority for further orders. If, at a second sale ordered upon such reference, terms which are considered reasonable are not obtained for such shops, they can be left closed until a satisfactory offer is made, unless the situation of any shop is such that its total closure would result in malpractices. In that case a vendor could be temporarily appointed to work the shop subject to a commission on sales. This method obviates the danger of combinations among bidders to keep down the sale prices of shops, and at the same time shortens the auction by the summary rejection of bids which are manifestly inadequate.

7. Generally speaking, the system above described is that which has been in force in Madras for many years past, with the results stated in paragraph 198 of the Report. It will be seen that in the distillery areas of that province the percentage of vend fees to total taxation fell from 54 per cent in 1885-86 to 30 per cent in 1904-05, and was expected, at the time when the Committee wrote, to fall further: also that this fall has been concomitant with a large increase in the still-head duty, the usual rate having risen from R2 to R4-6 per proof gallon, while in several districts it is now R5.

8. The Committee, however, quote the authority of Sir Henry Stokes, to whose initiative these reforms are largely due, in favour of a policy of reducing the proportion of the taxation realised in the form of vend fees still further, so that the fluctuating part may eventually become shop licenses fees. It may be observed in this connection that vend fees are already "shop license fees," though they are determined on a competitive basis. Moreover, while the Government of India have consistently held that such fees should as far as possible form but a subsidiary portion of the revenue, they cannot in practice be reduced to a merely nominal amount, since it is inadvisable to make constant modifications in the rates of still-head duty or to have a large number of different rates for different areas. In paragraph 100 of their Report the Committee have themselves recognised the disadvantages of such a diversity in the case of Bombay. It follows that at different times and in different places—for in some parts of the same duty area there may be a relatively large, and in others a very small, consuming population—the general rate of still-head duty will be inadequate having regard to local conditions of time and place, and must be reinforced by supplementary taxation in the shape of vend fees if consumption is to be adequately checked by fiscal methods.

9. As has been remarked above, the Committee are not satisfied with the auction system, even as properly worked, as the ultimate method which should be aimed at in respect of excisable articles which pay direct duty, though they admit (paragraph 199 of the Report) that it has played an important and useful part at one stage of Excise development, and that it cannot be dispensed with where Excise arrangements are not under full and efficient control. The Government of India consider, however, that the arguments on which the Committee lay stress as against the auction system are not really valid, and that the alternative proposals made by them are open to far graver objection.

10. The chief objections which can be urged against an auction system properly worked are discussed below, *viz.*:—

(I) That, as stated in paragraph 196 of the Report, "Government cannot expect that bidders of the class in question will stop at the exact figure that will leave a profit and no more, and experience shows that subordinate and even superior officials have a distinct tendency to secure the highest shop rents possible without considering whether these can fairly be paid out of the profits of the shops. Consequently, in spite of increase of duty, shop rents show a tendency to rise and shop-keepers are driven to malpractices."

The answer to this is:—

(*a*) As indicated in paragraph 5 (8) above, bids which appear to be merely speculative should not be accepted.

(*b*) If an excessive bid is made for a shop in one year, there will be a reaction in the following year, and shop rents will thus not be

permanently forced up. The Madras figures quoted in paragraph 7 above afford evidence of this.

(*c*) If a shop-keeper has bid more for a shop than it is really worth, he will of course try to enhance his sales, and will be tempted to use illicit liquor for this purpose; but an efficient preventive establishment should operate to prevent the latter risk. A shop-keeper would, moreover, equally endeavour to expand his sales of licit liquor under a fixed fee system, the only difference being that, while in the one instance he might be trying to protect himself from loss, in the other he would be endeavouring to add to his profits. The only valid counterpoise to this tendency is for Government to tax the spirit as highly as possible and thus raise the price of it to the consumer. An auction system, which imposes vend fees that must, as shown below, necessarily be higher than a fixed fee system would give, is a means to this end.

11. (II) That, as stated by the Committee in paragraph 194 of the Report, an auction system "renders fixity of tenure impossible and removes all encouragement to respectable management; that it throws the liquor traffic into the hands of a set of shifting licensees who frequently have no other interests in the localities in which they have their shops and are forced to look to the liquor trade as their sole livelihood; and that it puts obstacles in the way of necessary changes of sites of shops, structural alterations and sanitary arrangements." By their remarks as to change of sites of shops, the Committee presumably mean that the desirable sites may in some cases be in the hands of men who are unwilling to allow a successful bidder to have them, and that the latter is then compelled to be satisfied with such inferior sites as may be procurable.

12. The answer to this class of objections is that it can be met by the auction of shops for a period of not more than three years instead of annually as is now generally the case. This would give a shop-keeper a tenure of greater fixity but at the same time insufficient to permit of the growth of vested interests, and would make it possible to insist more strongly on his keeping his shop in a clean and satisfactory condition.

13. As regards the question of sites, the Government of Burma have, it is understood, recently taken steps for the acquisition in Rangoon of sites which could be used as country liquor shops. A similar course could, if necessary, be adopted in other large towns. The sites would remain a valuable property even were it decided subsequently to abolish or remove the shops.

14. The arguments adduced by the Committee in paragraph 213 of the Report against an extension of the period of auction vend in the manner suggested above are, in the opinion of the Government of India, unconvincing. The points taken by the Committee are:—

(*a*) That competition might be reduced by the exclusion of all but men of capital. This is a condition which, so far as the Government of India are aware, has not been suggested by any responsible authority. Under the system indicated above it would be as desirable and as easy to obtain local men of small means for the business of vend as is the case at present. It is not proposed that the terms of the sales should be altered in any way; the auction purchaser would pay the amount of his bid by monthly or other instalments, and should certainly not be required to pay down the full three years' rental at once.

(*b*) That the danger of forced sales might only be postponed to the end of the period of sale. By this the Committee apparently mean that a shop-keeper would endeavour to make specially large sales to meet an expected loss on his bid, and it would obviously be a considerable advantage that such a temptation should occur only at the end of a triennial period instead of annually.

(*c*) That "such an arrangement would also involve the abandonment of one of the chief advantages of the yearly auction system, namely, that under it the Government demand responds readily to changes in the prosperity of the drinking classes."

15. The Government of India are unable to follow these remarks. Under a system of annual auctions, bids are determined by the results of past years and by such indications as the bidder may have of the probable character of the coming season. In this latter respect there may be a considerable error in his estimate, and if the price realised by Government for the shop has been affected by the anticipation that the coming year will be an unfavourable one, and the reverse turns out to be the case, the immediate gain to the revenue is confined to the enhanced duty receipts on increased consumption. With a three years' term, such enhancement would still take place, while the bidding at the auction sales would become more steady, owing to the reduced importance of temporary and abnormal seasonal conditions.

16. (*d*) That "a lease for a term of years tends to check necessary increase in the still-head duty." It would, as a rule, be inexpedient to alter the rates of duty during the currency of existing auction contracts, though it is important that the right to do this should be reserved. It has not, however, been suggested that the duty should be raised from year to year. A revision every few years would, in any case, be as much as is required, and the system proposed would have the advantage of inducing an investigation as to the adequacy of the existing rates of duty before the new auction term began.

(*e*) That a lease for a term "might similarly affect changes in the license conditions or desirable alterations in the number or sites of shops." This is not material in so far as alterations in license conditions which do not tend directly to diminish vend are concerned, since it would necessarily be a condition of a lease that a shop-keeper should observe such new conditions if they were imposed upon him. As regards abolition of shops or alteration of site, the objection has no doubt some force in so far as it would be necessary, if such changes were made during the currency of the lease, to compensate the vendor; but if a lease for a longer period than one year is held to be desirable on general grounds, this consideration alone should not preclude its adoption.

17. (III) It is urged (paragraph 194 of the Report) that the value of a shop as ascertained by auction sales is a speculative value depending on various uncertain elements and that the auction system does not therefore afford a fair test of the necessity or otherwise for raising the rate of duty. But while the auction results of a single year would of course not afford such an index, the average results of several years would clearly do so. Again, under the three-year system suggested, though the sales would be less frequent, the prices realised would be a more reliable guide, as the contracts would be largely free from the speculative element which affects those for a single year.

18. While, however, the Government of India are in favour of extending the auction period, this is not a matter on which they desire to lay down any hard and fast rule. They leave it to the Local Governments to decide between a yearly auction system and one for a longer term. The period should not, however, be so long as to make it possible for vested interests to grow up, and should in no case exceed three years. Again, in Contract Distillery areas the period should be fixed so as to synchronise, as regards its termination, with the periods of distillery contracts; otherwise shop-keepers might be subject to terms previously fixed in the matter of payment of vend fees, while under new conditions as regards the *ex*-duty prices chargeable by the distiller.

19. As remarked in paragraph 9 above, the alternatives to the auction system proposed by the Committee are, in the opinion of the Government of India, open to far graver objection than can be raised against that method. The Committee express a preference for a fixed fee or sliding scale system which should, in their own words (paragraph 200 of the Report), "secure that the trade is in the hands of respectable and well-to-do men who, so long as they abide by the law and rules and are prepared to pay such reasonable fees as may be demanded of them, are secure in the tenure of their privileges during good behaviour; that it should give no artificial stimulus to the vendors' natural inclination to push sales and so increase their profits; that it should secure their co-operation with the Government establishments in checking breaches of the law; that it should not give rise to interests which it would cause inconvenience to Government to restrict or get rid of; that it should give the smallest possible opportunities for corruption and jobbery; and that it should be effective and easy for the Government establishments to work."

20. Such a fixed fee system, with its security to the vendors of privileges "during good behaviour," has proved the most serious obstacle to real temperance reform in England. Public houses have there become valuable properties for the good will of which large sums have been paid, and the reduction of their number without large payment of compensation still presents enormous difficulties. In India, on the other hand, the auction system places the Government in a position of absolute freedom as regards future action, since, at the close of the period for which a shop is auctioned it can, if this is found desirable, be abolished without any question of compensation arising. The adoption of the recommendations of the Committee would involve a surrender of this most valuable position.

21. In paragraph 206 of their Report the Committee observe that the conditions which have allowed the creation of vested interests in England do not exist in India. Although this is true at the present time, it would no longer be so when, as the Committee contemplate, "renewal of licenses would become the rule rather than the exception, and the licenses would seldom change hands except on cancellation for bad conduct or breach of conditions or upon death." It would then be impossible to prevent a licensee who held his license on these terms from protesting and demanding compensation if his shop were closed, or from representing, in the event of an increase of still-head duty, that his license fee must be reduced. The Committee themselves admit that it would be necessary to pay reasonable compensation except in the case of misconduct, and such compensation would obviously be much higher in the case of a shop held during good behaviour than where it is desired to close an auction shop within the period of the contract term.

22. As regards the Committee's argument that the interests of the State would be guarded by the annual renewal of the license, it is certain that this supposed safeguard would prove ineffective in practice. In England too, licenses are renewed annually; but under the conditions on which they are liable to withdrawal, and which the Committee desire to introduce in India, they have become lucrative personal properties.

23. Nor, again, is Indian Excise experience lacking in instances of the undesirable results that have attended departure from the disposal of vend rights by competition. The late Central Provinces Excise Committee brought to notice, in paragraph 126 of their Report, that the system adopted by some district officers of dealing direct with selected contractors had caused the growth of vested interests in the liquor trade and considerably reduced the amount of possible taxation. In Bombay, again, the elimination (under the District Monopoly system) of competition for the right of manufacture and vend of country spirit has, as pointed out in reviewing Chapters III—VI of the present Report, led to the fiscal check on consumption being far less effective than it might have been. In the district of Khandesh, for example, to which the Committee make special reference in paragraph 34 of their Report, contracts were continued to a contractor on terms progressively favourable to him and unfavourable to Government.

24. Lastly, the special system which has been tried for a few years past in Burma, of giving out opium shops at fees fixed so as to afford a substantial profit to the shop-keepers and induce them to co-operate in the suppression of illicit opium consumption, has not afforded the results expected from it.

25. In short, the Government of India hold that any system which allows tenure of shops on good behaviour is an absolutely bad one, and that even the substitution of fixed fees for competition rents for short periods, after which all right in a shop would cease, is undesirable, because to fix fees which shall be adequate, and to enhance these when required after the expiration of the original period, involves a detailed knowledge of the business of the shops which is practically impossible except to a specialised and very efficient Excise establishment, and even then only in a limited area, as where a number of shops are concentrated in a town. The inevitable result of the introduction of such a system would be, as stated in the letter quoted in paragraph 3 above, that the shops would tend to become valuable properties even for a relatively short period, and would inevitably become objects of chicanery and jobbery, while the Government would lose revenue and consumption would consequently be increased.

26. An examination of the various suggestions made by the Committee in paragraphs 201 *et seq.* of the Report bears out what has been stated above. The first alternative suggested by them is a surcharge system, which may be described in their own words as given in paragraph 202 of the Report:—

"What is suggested is that the issues to each shop in a district for a series of years in which there has been no change in the rate of duty should be ascertained and the average incidence of vend fees worked out; if a considerable portion of it is common to the whole district, that portion should be added to the duty; the remainder, or the whole, as the case may be, would vary with the conditions of the shops, such as their distance from sources of supply, the density of the population in the areas served, and the poverty or prosperity of the general run of customers; the shops should be grouped with reference to these conditions and a rate of surcharge per gallon approximately equal to the balance or whole of the past incidence of vend fee, as the case may be, should be worked out for each group; three or four such rates, which would generally vary with the degrees of density of the population, would be sufficient for most districts; the surcharge should then be collected quarterly in arrears on the actual issues."

27. To work such a system adequately would presuppose, as is stated by the Committee in paragraph 204 of the Report, "an accurate record of issues and such knowledge of shop values as is afforded by auctions under one rate of duty for a series of years"; also, it may be added, of a staff competent to apply this knowledge. It would in fact be necessary that the Excise staff should be in a position to check every gallon of liquor received and disposed of by each shop-keeper. The system adopted in Madras town for the disposal of toddy shops (referred to in paragraph 201 of the Report) under which the fees are in proportion to the number of trees marked for issue to the shop-keeper under the tree-tax system, is not really analogous to that which the Committee now propose. Under this system the number of trees marked for a shop-keeper can be easily ascertained, while, under the Committee's proposed method of surcharge on gallonage, it would be necessary to examine the accounts of every retail shop, distillery, warehouse and other wholesale vend agency. The shop-keeper too, having to pay according to his licit issues, would naturally be tempted to replace these by illicit production.

28. The same objections apply to the Committee's alternative scheme explained in paragraph 210 of the Report which is simply that the past transactions of a year should be a guide to the vend fee of the year following.

29. In paragraph 211 the Committee suggest the adoption, in tracts where there is not a sufficient amount of Excise control to justify some fixed fee system, of the minimum guarantee method, as now applied in the Khandesh and Nasik districts of Bombay. Under this system, instead of bidding so much in cash for the right of vend, a would-be shop-keeper offers to guarantee payment of duty on so many gallons; and if the still-head duty on the vendor's sales comes up to or exceeds this amount, he simply pays the duty on such consumption; otherwise he has to pay the balance between the consumption duty and his guarantee. This corresponds to the Bombay minimum guarantee system, with the modification that it involves the separation of the rights of manufacture and vend, and the transfer of the minimum guarantee from a single capitalist distiller, from whom it could be or should be easily recovered, to a number of small vendors from whom recovery would often be difficult, since the amount to be paid could necessarily only be determined at the close of their contract. Difficulties of this nature led in the past to the abandonment of a similar system in Berar, and the Government of India cannot accept it.

30. Further, from the remarks made by the Committee as regards the Nasik district, it is clear that they intend, not that there should be a competition system under which a shop would be assigned to the man who tendered the largest amount by way of guarantee, but that the shop-keeper should be selected at discretion. Such a system might possibly work well for a time under a Collector who gave special attention to Excise work, but it would in the long run inevitably result in favouritism to contractors and insufficient taxation. It also lays the Government open to the reproach of inciting the shop-keeper to sell not less than a certain amount. Actual experience in Nasik shows that this reproach is not without some justification, as it was there found that the shop-keepers were under the impression that the minimum guarantee compelled them to sell a certain amount of liquor and consequently caused a large increase of sale at low prices.

31. To sum up, the Government of India find themselves unable to accept the Committee's recommendations for the adoption of a non-competitive system for the disposal of the right of retail vend of country liquor. They are strongly of opinion that the best method is an auction system worked on the lines indicated in paragraphs 5 and 6 above, option being left to Local Governments, as explained in paragraph 18, to extend within limits the periods for which shops are auctioned.

32. The Government of India agree with the Committee (paragraph 214 of the Report) that it is undesirable to extend the canteen system which has been experimentally tried in parts of Assam. As the Committee remark, "success in checking the evils of drinking in the tea gardens of Assam is to be achieved, not by transferring the responsibility to private persons, but by adequately enforcing control by Government over the making, supplying and selling of liquor."

ORDERED that a copy of the foregoing Resolution be communicated, in continuation of Resolution No. 2996 Exc., dated the 16th May 1907, to all Local Governments and Administrations for information and guidance; also to Major C. H. Bedford, I.M.S., for information.

J. Preston

Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SEPARATE REVENUE.

Excise.

RESOTUTION.

No. 2997 Exc.

Dated Simla, the 16th May 1907.

Orders on Chapter X of the Report of the Excise Committee.

G. I. C. P. O.—No. 35 Fin. D.—23-4-1907—30—B, N. D.

R. P. B.—6-07—1,000.

RESIDENT'S OFFICE.

Serial No. 2
File No.

[DRAFT.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

No. 435/Exn 4
20th January 1907.

To The Collector, [illegible]
[illegible]

Sir,

I am directed to forward a copy of a resolution of the Govt of India in the Finance Dept, No. 2957-Exn of the 16th May 1907, covering the recommendations contained in chapter XII of the Report of the Industrial Commission, 1905-1908, & to request that the Resident may be furnished with a report regarding the action ~~taken thereon~~ to be taken on the ~~recommendations~~ in connection with the Excise administration of the [illegible] States of Bangalore.

I am, Sir,

with 3 spare copies

D. 82

A. 15/1/07 P. 14. JK.

R. No. 4729
29-8-07
459.D
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B. P. B.—6-07.—250.

No. 2959

OFFICE OF THE COLLECTOR,

CIVIL AND MILITARY STATION, BANGALORE.

Dated 28th August 1907.

FROM

P. L. Moore ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To J. P. Rennie. Esq: I.C.S.
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

I have the honour to Acknowledge the receipt of Your letter no: 4357 dated the 20th June 1907, forwarding for report a copy of a resolution of the Government of India in the Finan Department no: 2997 Exc: dated 16th May 1907, reviewing the recommen-ations of the Excise Committee as Contained in Chapter X of their report

report, and to state as follows:—

2. The Excise Committee deal in the said Chapter with the method under which licenses for the retail Vend of Country liquor should be disposed of, and the Government of India in reviewing the recommendations of the Committee decide in favour of the system of Auction Sales.

3. The Conditions under which a proper auction system should be worked and which the Government of India wish to see applied are is stated in paragraph 5 of the resolution above quoted. Most of the Conditions are fulfilled in the C and M Station, the Chief exception being that which imposes complete

Separation

separation of the 'privilege of manufacture' from 'retail vend'. The only liquor manufactured in the station is beer. It is manufactured by the licensed brewers who are allowed to bid for the retail shops and have actually secured the great majority of them. Mr. Bennett, the Abkari Deputy Commissioner of Madras, whom I have consulted on the point is not very sanguine as to the possibility of effecting the separation of manufacture from vend. The following are his remarks on the subject:-

"Para 5(1). This can only apply to beer. I doubt whether the separation would be effective. Brewers would put their own nominees up and would practically control the shops as they now do.

The

The fixing of a standard of quality and of a maximum selling price at the Brewery to licensees would make it easy to introduce the reform. The question is now before the Board of Revenue in Madras, and it is highly probable that the wishes of the Government of India will be followed before the next auctions. I am in favour of the separation though doubtful of its efficiency, on the lines stated above. Shop prices will fall at first even if they regain their present prices. In the event of Combination Among bidders, the opening of a few shops for sale by Commission (See para 6) would soon bring the Combination to an end."

A maximum price for sale Rs 30 per kg passed by

by the Brewers has been fixed. I c
propose that the Abkari Deputy
Commissioner be consulted as to the
feasibility of fixing a standard of
quality. When this has been done an
experiment could be made by selling
the shops and not allowing Brewers
to compete. The sale should be held
early in the year so as to allow of other
arrangements being made if necessary.
4. The next feature in the
resolution which may be considered
here is the period for which shops
may be leased. The Government of
India are in favour of leasing them
for 3 years — but they leave the matter
for the decision of Local Governments.
So far as the Candeish Station is con-
cerned the period need not, in

my

my opinion, be extended until the new system of beer Control is fully established.

5. There is only one other point regarding which the recommend-ations of the Government of India may be considered in this Connection. It relates to the purchase of shop sites by Government. I am entirely in favour of the proposal. At present difficulty is experienced both by Government and by the purchasers of shops in getting the same or an equally convenient building each year. Moreover it would be a very great advantage to have the sites of the various shops absolutely fixed. Questions of transfers and of how transfers would affect other shops

para 13 y
The Resolution

Contd-

Could not then arise.

If the Hon'ble the Resident approves I will submit proposals for purchasing sites.

I have the honour to be,

Sir,

Your most obedient servant

Collector.

R. P. B.—9-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 4
File No.

[D R A F T .]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

No 6566 C/1
22. October 1907.

To Dear Mr. Clarke.

D.O.

The Finance Department of the Govt. of India have forwarded to this Residency copies of their resolution issued in May last reviewing the recommendations made in certain chapters of the Report of the Indian Excise Committee, 1905-1906. Among these resolutions is one bearing No.2997 Exc. dated 16th May 1907 which deals with chapter X of the Report on the subject of the disposal of licenses for the retail vend of country liquor, and the application in the C. and M. Station of the orders contained in this resolution is now being considered.

2. The only liquor manufactured in

in the C. and Military Station is beer, and up to the end of the last official year, two kinds of beer were brewed, one of which was brewed from malt and deemed "foreign liquor" and the other was the so-called "Native " beer to which allusion is made in para 114 of the Excise Committee's report. The manufacture of the latter kind of beer has been prohibited from 1st April 1907 and one of the conditions on which beer is now manufactured is that each hogshead shall contain at least two bushels of malt and 2 lbs of hops not more than 25% of which shall be replaced by hop substitutes which have been previously approved by the Collector. Further conditions have now been imposed by the Brewery rules which are contained in this office Notification No. 10 dated 11th March 1907, a copy of which is enclosed.

Superseded Separately
Notification No 67 dated 13-4-07

R. P. B.—12-05.—3,000

(Continuation of Draft).

3. Beer manufactured in India according to ~~the~~ European methods is dealt with in Chapter VII of the Excise Committee's Report, and is intended to be classified as Foreign liquor, but in para. 114 of that Report it is stated that before beer made in India can be admitted to the privileges of foreign liquor, it is necessary to ensure that it is of proper quality. In the orders passed by the Govt. of India in Chapter VII of the Report, Major Bedford, I.M.S., has been asked to investigate the question of fixing a standard of quality for beer and to suggest a suitable standard, and the proposal regarding the enhancement of duty on beer from one anna to two annas per gallon has been reserved for separate consideration. The question is, should the beer now manufactured in Bangalore be classed as Foreign Liquor i.e., as manufactured.

manufactured by European processes or as country liquor. To all intents and purposes and as the result of the Brewery Rules above referred to, Bangalore beer would seem to be in no way different from Murree or Naini Tal beer, for it can only be manufactured by means of the complicated plant required for what is recognised as Indian brewed malt beer; it is no longer of the native variety referred to in para 114 of the Excise Report. On the other hand there is some uncertainty as to whether the result of Major Bedford's further investigations should be awaited before Bangalore beer should be put into the Foreign Liquor category. It should be mentioned that the Brewery rules have been framed under expert advice and Mr. Williams thinks that a perusal of them

them by the Govt. of India may enable an opinion to be formed as to whether the requirements therein enjoined bring the liquor produced in Bangalore up to the standard which may be prescribed by Major Bedford's investigations. As, however, the point is by no means free from doubt Mr. Williams will be obliged if he can be favoured with the views of the Govt. of India in the matter.

Yours sincerely
Sd/ F.C. Cummins

E.H.S. Clarke Esqr., C.I.E.,
Dy. Secy. to the Govt. of India,
Foreign Department

R... OFFICE,
BANGALORE.
Register No. 6367
Date of Receipt 2/12/07
File No. 459 P/05

5

Code Class. 1 / 25.

INDIAN TELEGRAMS.

Monthly Number. 00014

To (Office) Bangalore

From (Office) Kasauli 30/11/07

Words.	Day.	Hour.	Minute.	Official Instructions.
49/3.	30.	11.	35.	Send at once.

To (Person) Resident

From (Person) Major Bedford

103 Kindly arrange to send me Quart Samples from each brewery Claiming foreign liquor privileges for their products please have Samples sent (prepaid) by passenger train to Shahpur Road. Kalka Labelled to be forwarded immediately to me

Recd. from LN. At Hrs Mts. by

Sent to BANGALORE LN. 1-12-07 At Hrs. Mts. by

Telegraph Master.

N.B.—In foreign telegrams the *Person from*, if telegraphed, should be written after but separate from the text.

This form must accompany any enquiry respecting this Telegram.

F—No 212|T— 3 4 1907— 2 00 000

8.4. This requisition is probably due to the point raised in the Hon'ble Member's letter of 22nd October 1907 to the Foreign Secretary.

If approved, a copy of the telegram might be sent to the Collector, Ootacamund, for information and necessary compliance.

Draft letter is submitted for approval.

H. 3/12/07 Rendered to see. J.K. 4/12/07

4/12

B. P. B.—9-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 6
File No. 4543
Upr

[D R A F T .]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To—

No 7396
Dated 5th December 1907.

D.S

Enter entry telegram dt. 1603 of 30th November 1907 from Major Bedford, I.M.S. J

Copy of the foregoing telegram is forwarded to the Collector, Coimbatore, for favour of very early compliance and report.

for
First Asst. to Resident

7

R. P. B.—6-07.—250.

No. 4203

OFFICE OF THE COLLECTOR,

CIVIL AND MILITARY STATION, BANGALORE.

Dated 14th December 1907.

RESIDENT'S CIVIL ASSISTANT
Register No. 6680
Date of Receipt 17-12-07
Date of Issue 16-12-07
FROM

P. L. Moore ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To F. P. Kenna Esquire, I. C. S.,
FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

816

Referring to your endorsement No: 7396 dated the 6th instant, I have the honor to state that the Superintendent of Excise reports that grant Samples of beer from the Bangalore brewery were obtained and despatched on the 9th instant to Major Bedford, I. M. S., as desired by him.

I have the honor to be,

Sir,

Your most obedient Servant,

Draft telegram to Major Bedford is not for approval.
A.S. 19/12/07

Issue
A.S.
14/12

For Collector.

Mate

THE RESIDENT'S OFFICE.

Dated 19th December 1907.

Dispatched the 1907.

From Kampala D.S

From Asst Assistant Resident

To Kasanda

To Major Bickford

OFFICIAL INSTRUCTIONS.

State. Reference.

TELEGRAM.

[DRAFT.]—For approval.

№ 7659

Your telegram 103 dated 30 November.

Samples of beer from Wainaina Brewery despatched ninth instant.

A.S. 11/12/07 A.S. 12/12

9

Telegraphic Address :—
"EXLAB"

No. 970

Central Excise Laboratory for India,
Kasauli, Punjab, 20th December 1907.

FROM

MAJOR C. H. BEDFORD, D.Sc., M.D., I.M.S.,
DIRECTOR, CENTRAL EXCISE LABORATORY,

To

THE First Assistant to the Resident in Mysore,

Bangalore.

SIR,

With reference to your telegram No. 7659 dated the 19th instant, I have the honor to inform you that the two samples of beer from Bangalore sent at your instance were received here on 14th instant. The Report on them was sent to the Finance Department, Government of India, on the 17th instant.

I have the honor to be,

Sir,

Your most obedient servant,

C. H. Bedford,

Director, Central Excise Laboratory for India.

...S OFFICE,
BANGALORE.
Regist r No. 2 02
Date of Receipt 13-1-08
File No. 459 B. of 08

No.104 Exc.

Calcutta, the 4th January 1908.

14/1/08

Jan 13/1

Dear Sir,

S. 4 In reply to your demi-official letter No.6566, date the 22nd October 1907, to the address of Mr. E. H. S. Clark C.I.E., Deputy Secretary to the Government of India in the Foreign Department, I am desired to forward the copy of a report by Major Bedford, I.M.S. on certain samples of the beer produced in the breweries in the Civil and Military Station of Bangalore and to say that in view of his finding in question as to the character and quality of the beer, the Government of India consider that it should not be classed as "foreign liquor".

Yours faithfully,
H. T. Howard

To

F. P. Rennie, Esq., I.C.S.

3 Encl

10(a)

No.968.

Central Excise Laboratory for India.
Kasauli, Punjab, 17th December 1907.

From

Major C.H.Bedford, D.Sc., M.D., I.M.S.,
Director, Central Excise Laboratory,

To

The Secretary to the Government of India,
Finance Department,
Simla ~~Calcutta~~.

Sir,

With reference to my note dated the 30th ultimo on the reference from the Hon'ble the Resident in Mysore regarding the admission of beer brewed in Bangalore to the "foreign liquor" category, I have the honour to report that, in compliance with my request to supply beer samples from each Brewery in Bangalore for examination here, two samples were received labelled as follows:-

(1) The Bangalore Brewery Company : Native Ale, original gravity 1066°; brewed on 5th and sample taken on 9th December 1907.

(2) The Bangalore Brewery Company: English Ale, oringial gravity 1049°; brewed on 3rd and sample taken on 9th December, 1907.

2. Both of these samples are of most inferior quality and are quite unfit to be classed as "foreign liquor", as they

do

do not even remotely conform to the conditions or characters of European imported beers or of those manufactured in India according to European methods. Both samples were throughout exceeding turbid and appear to have been made in the crudest manner and without any evidence of the employment of a reasonable degree of skill or special knowledge such as is essential in beer manufacture according to European methods. They had alcoholic strenghts, in the case of the "native ale", of 8.9%; and in that of the so-called "English ale", of 6.1% (by volume).

3. As mentioned in my above-quoted note conformity to the provisional standard of two bushels of malt per hogshead should not by itself be considered as in any way entitling liquor with no other claim to be termed "beer" of the English type to be classed as "foreign liquor". This tentative standard by itself is much too low for imported beers or for those made in India by European methods (though for "native ale" it is better than no standard at all). In other words, it should not be enough merely to add the above-mentioned amount of malt to a sugar-wash in order to establish a claim that it is beer made according to European methods, and as such entitled to the privileges of "foreign liquor".

4. In my opinion, this so-called "English" and "native" ale from Bangalore should certainly not be placed on the same

footing

footing as beer made after European methods until its characters and quality generally conform in some reasonable degree to those of the latter. The description "English ale" as applied to the above-mentioned sample is misleading (even though the bottle-labels may indicate clearly that the liquor is made in Bangalore as it does not in any way conform to the recognised characteristics of genuine English ale, either as imported or as made in India by European methods.

I have etc.,
Sd. C.H.Bedford,
Director, Central Excise Laboratory for India.

/ True copy /

Registrar, Finance Department.

D. O.

THE RESIDENT MYSORE

BANGALORE.

23rd January 1908.

No. 470 D-1

Dear Moore,

Your letter No.2959 dated the 28th August 1907,

With reference to paragraph 3 thereof, the Resident does not quite understand why the separation of manufacture of beer from retail vend necessarily depends upon the fixing of a ~~of~~ quality for beer and I am to ask you to kindly explain the position more fully. In his opinion, the separation above referred to must, unless absolutely impossible, be effected at the next sales of taverns. I would suggest that you had better find ~~not~~ out demi officially what the Madras Board of Revenue are doing in the matter.

I am at the same time to forward for your information and for communication to Mr. Bennet the accompanying copy of Major Bedford's report on

on certain samples of the beer brewed in the Civil and Military Station of Bangalore.

Yours &c
Sd/ T. O. Lennie

To

P. L. Moore, Esq., I.C.S.,
Collector, Civil and Military Station
Bangalore.

B. P. B.—12-07.—2,000.

RESIDENT'S OFFICE.

Serial No. 12
File No. 4892
1907

[D R A F T.]—For approval.

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

No 4855-1
D/24 January 1908

Dear Mr. Deane

I am desired to forward the accompanying copy of Major Walford's report on certain samples of the beer brewed in the Cantonments of Bangalore, & to say that the Resident will be much obliged if you will kindly as soon as possible favour him with your opinion as to whether the brewers in the Cantonments should be excluded from competition for the stock vend of beer.

Yours sincerely
Sd/ P. L. Rennie

R. M. Deane Esqre C. I. E.,
Inspector General of Excise in Mysore

OFFICE,
Register No. 739
Date of Receipt 10-2-08
No. 459 D.O. etc

Urgent

Office of the Collector and District Magistrate,
Civil and Military Station, Bangalore.

8th February 1908.

Dear Rennie,

Ref. 11 Your D.O of the 23rd January (No: 470).

I send enclosed a copy of a D.O from me to Bennett and a copy of his reply.

The fixing of a standard quality for beer is essential whether weird is separated from manufacture or not. It is particularly necessary when some of the shops belong to the Brewers and some to outsiders. If no such standard were fixed Brewers could keep down the sales at independent shops by merely supplying them

them with inferior beer.

I agree with Bennett that separation of wood from manufacture is impracticable. Please see also Mr: Dane's opinion. (extract enclosed)

The next point dealt with by Bennett has reference to Major Bedford's report upon the result of his analysis of the Bangalore Beer. Sherman has taken fresh samples of finished beer which should, I think, be sent to Major Bedford for analysis. If the Resident agrees - I will have them sent.

Yours Sincerely,

F. P. Rennie Esquire, I.C.S.,
First Assistant Resident.

D.O. dated 24th January 1908 from Mr. P. L. Moore to Mr. E. Bennett.

With reference to your note dated 12th August last (copy enclosed) on Government of India Resolution 2997 of 16-5-07, Mr. Fraser enquires (1) Why the separation of manufacture of beer from retail vend necessarily depends upon the fixing of a standard of quality for beer as remarked by you, and has asked that the position may be more fully explained. (2) He further desires me to ascertain what the Madras Board of Revenue are doing in the matter and states (3) that in his opinion the separation, unless absolutely impossible must be effected at the next Sales -

I shall be obliged if you would treat this letter as urgent, and let me have your reply on the points above mentioned at your earliest convenience.

I enclose for your information a copy of Major Bedford's report to the Government of India on certain samples of the beer brewed in the local and military Station.

Copy.

Collector

Yrs

Demi Official letter dated, Madras, the 3rd February 1908 from Mr. E. Bennett, Abkari Deputy Commissioner, to Mr. P.L. Moore, I.C.S., Collector, Civil + Military Station, Bangalore

---

I am answering both your letters to Vernon and to myself of the 24th instant, as Vernon, owing to his accident is unable to answer his.

2. Dealing first with his I would point out that beer under the Madras Abkari Act I of 1886 is "Foreign Liquor" and that consequently para 5(i) of the Government of India Resolution No. 2997 of 16th May 1907 does not apply in this Presidency. Your second question in that letter I will answer when dealing with yours to me.

para 20, p. 28 of Madras Abkari Manual

Slip Q Sl. 1 of file 459D 1905

3 As to my note of August 24th, 1907.

(i) Regarding the fixing of a Standard of quality. I hold this to be absolutely essential especially in Bangalore where at present at least there is a brewing monopoly. The Standard raised need not be a high one but one that shall ensure that beer of good quality shall be

be supplied to Shop-Keepers by brewers. If this were not insisted upon brewers could (I do not say they would) brew beers of such inferior quality that drinkers would not take it and the Shopkeepers' profits would dwindle to nothing. It would not pay to import "native" beer from the Pilgrims as the cost of carriage would raise the price enormously. If there were competition the question would settle itself automatically, without it shopkeepers would be helpless.

I don't follow this. If there were as much competition among inferior quality then the brewers will lose no less than the shopkeepers.
D.K

11. Regarding (2) this Board does not at present feel it necessary to separate the manufacture and vend of beer. It has been considered and Government had approved of it being done should either combination among brewers or a monopoly, owing to one of the Company's ceasing to work, arise. For the ensuing year reserve prices, based principally upon a quinquennial average of vend rents, but partially upon calculated profits have been fixed and the results of the auctions are awaited before any further steps are taken. It will be noticed

noticed that in selling beer shops by Auction the principle of fixed fees for licenses for the sale of "Foreign Liquor" has been departed from.

(iii) With regard to (3) while not admitting the separation to be absolutely impossible, I would point out that as remarked previously in my note of August 12th, I believe that in Bangalore it would prove ineffective. — Although brewers under their license must supply beer at a fixed maximum rate to any licensed vendor they could evade this condition in practice by keeping their stock low and making purchasers of shops - not their nominees. wait for Supply. To overcome this it would be necessary to fix a minimum Stock at each brewery based upon its average monthly outturn as is done under the Contract — distillery Supply System. Bint beer will not bear the imposition of such Stringent — restrictions as Spirit and although pointing out what would be necessary I do not personally advocate the introduction of such Extreme measures. While fair rents for shops

not anywhere.

If they tried to do this their licence could be cancelled.

are obtained I do not see the necessity for such a drastic Change, which in my opinion should only be restored to when owing to Combination among brewers and bidders Shop rents fall far below their Known value.

I have read Major Bedford's report upon the Samples of beer sent to him by the Excise Superintendent with great Surprise. I hear that Samples of wort were sent him and not of finished beer and it is only in that way that I can understand his remarks. Judgment Should be suspended until fresh Samples of finished beer both in bulk and bottled ready for sale have been sent to him for analysis. He may be assured on my authority that both a reasonable degree of Skill and special Knowledge of brewing are exercised at the brewery, that ice plant is employed for cooling purposes, that yeast is obtained fortnightly from Scotland for pitching their higher classed ales, that a large admixture of imported malt is used

and

and that hops of best quality are employed.
Mr. Dane examined samples of both native
and English ales at the brewery and considered
them excellent. I agree with Major Bedford
that 2 bushels of malt per hogshead of beer
by no means raises such beer to a high-
level of Excellence but it makes a sound and
drinkable beer for immediate consumption
and one which suits the palate of the
native drinker. The Excise Superintendent
can furnish you with figures which should
go to Major Bedford with further samples
showing the quantity of materials used
in the brew submitted to him worked out
to per hogshead of beer. So far as the
Bangalore Indian Pilsener and their English
ale is concerned, I claim that it is beer
made according to European methods and
that both care and skill are exercised
in its manufacture.

5 I notice in the Report of the
Commissioners of Inland Revenue for
the United Kingdom for 1906-07 the following
Statement:-

Statement:-

" The largest firm of brewers' sale in the
" United Kingdom used 4654768 bushels of
" malt and produced 2092181 barrels of beer,
" no Sugar was used."

6. This works out to 2·2 bushels of malt per barrel or 3·3 per hogshead of beer, an amount which I think will be found to compare not unfavourably with the quantity of malt employed at the Bangalore brewery in the manufacture of their higher class ales. These ales are to be found in the Railway Refreshment Rooms and are sold by large firms like Spencer and Oakes which shows that they meet the needs and tastes of a certain class at least of European drinkers.

" Copy."

Collector.

D. O. No. 39-C. Camp Jubbulpore dated 1st February 1908 from Mr. R. M. Dan to Mr. P. L. Moore.

---

1. × × ×.

2. × × ×

and in accordance with the orders contained in the Resolution of the Government of India No. 2997, dated 16th May 1907, licenses for the retail sale of such beer must be sold, as at present, by auction. I do not however think that it is necessary to enforce rigorously the first of the conditions of the auction system which is specified in para 5 of the Resolution. It is only in the South of India that beer

is brewed for sale to the Natives of the Country on any large scale; and in Madras the Nilgiri brewers are allowed to keep retail shops for the sale of such beer at the auction sales, subject to the condition now in force at Bangalore as to the supply of beer at a specified rate to other persons purchasing shops.

Extract

Collector.

fh

R. P. B.—12-07—2,000.

Report

No. 931
9/17th February 1908.
A.13.

Inward
17/2/08

RESIDENT'S OFFICE.

Serial No. 45
File No. 45

[DRAFT.]—For approval. 1905

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

Dear Moore,

Yrs d.o letter of the 8th instant.

The Resident is of opinion that the classification of Bangalore beer needs reconsideration, & if it is the fact that samples of wort & not finished beer were sent to Major Bedford, I am to ask that fresh samples should now be forwarded to him for report with a letter of explanation. We cannot however wait for the result and may proceed as advised by Mr. Evans in his d.o letter N-39-C of 1st February 1908

As regards the question raised in your letter as to the necessity for fixing a standard of strength in Indian beers I am to say generally in reply to Bennett's argument. See

Rec'd 11. File 4597
1905

(Continuation of Draft.)

half the number of shops being sold by enabling the persons connected with the brewing

Yours sincerely
Sd F. P. Dennis

P. L. Monro Esqre, I.C.S.,
Collector, for the District of Mungpoo.

Rd.
15/4/08

15/4/08

the loss of the brewers would ensure a decent quality of beer and sufficient quantity for the shops until the brewers or outsiders owned them.

Yours sincerely

In the first place it appears to him that the supply by the brewers of inferior liquor to shopkeepers and by them or by outsiders would carry its own penalty as consumption by the public would decline and hence the brewers would suffer together with the shops. Ready if the brewers starved the shops or by endeavouring to make the maximum profit they themselves would be liable to have their licenses cancelled and to be heavily fined therefore. It therefore appears that in any case self interest

No. 1088 A 15

From

F. P. RENNIE, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Collector,
Civil and Military Station of Bangalore.

Dated Bangalore, 22. 4. *190*

Sir,

I am directed to inform you that, after personal discussion with you and the Abkari Deputy Commissioner, Madras, the Resident has arrived at the following conclusions in regard to the system to be adopted in future for the retail vend of beer in the Civil and Military Station of Bangalore.

28 of 397 / 93

S. 28

F 397 / 1893

2. Prior to 1884, licenses for retail vend were granted to brewers themselves, but in that year it was decided that such licenses should be granted to persons unconnected with beer manufacture, each beer tavern being required to obtain its supplies from a specified brewery, This practice was followed up to 1898-1899 when, in order to avoid the creation of vested interests in the retail trade, the system of disposal by auction was introduced, and this continued up to the year 1900-1901. In the next year it was found that, owing to combination among the brewers who, at previous auction sales had acquired the control of the licensed shops by either holding themselves or by nominating their own agents, the amount realised by the action sales was considerably less than the normal receipts, and an

30/1901

arrangement

arrangement was therefore made with the bidders by which the right of retail vend was granted to them on payment of khists at a specified rate. When the question of the disposal of beer shops came under consideration in 1902-1903, it was deemed advisable to dispose of beer taverns by calling for tenders, an arrangement by which each tenderer was required to state the largest amount of duty per hogshead which he was prepared to pay on all sales at the shops covered by his tender. This arrangement practically led to retail sales being left in the hands of brewers, a result which was deemed preferable at the time to the unhealthy and undesirable speculation in excise farms which had characterized sales of shops by auction in the past and had resultedin violent fluctuation of revenue. A similar procedure was adopted for the disposal of beer shops for a consolidated period of 3 years ending 1905-1906, a period subsequently extended for one year in 1906-1907. This system was reviewed in disposing of the taverns for the year 1907-1908, when it was decided that the sales of shops by auction should be resumed for the following reasons:-

(a) In theory at any rate, the State has a better chance of sharing in the admittedly enormous profits of the brewery,

(b) the public have a chance of sharing in the profitable business of the retail vend, and

(c) the system commands the confidence of the public.

3. Since then the question has been considered by the Indian Excise Committee and the Government of India, and the latter, in approving of the auction system have made in paragraph 5 of Finance Department Resolution No. 2997 Exc., dated 16th May 1907 the separation of the privileges of manufacture and vend of country liquor the first condition for the proper working of such a system. It is unnecessary to detail here the various reasons which led to this decision beyond saying that, the

in the Resident's opinion,
the condition just referred to has a clear bearing upon that essential of a good system, defined in paragraph 200 of the Excise Committee's Report, viz., that it should give no artificial stimulus to the vendors natural inclination to push the sales and so increase their profits, and consequently also an intimate connection with the general excise policy of the Government of India which is "to minimise the temptation to those who do not drink and discourage excess among those who do"

4. The Resident is aware that the majority of the retail shops were bought at last year's auction by representation of the Brewery Company, which, at present, holds amns a monopoly in the Station, and that consequently the range of competition among persons unconnected with the manufacture of beer may at first prove somewhat limited. Mr. Fraser, however, sees no reason in the condition of the beer traffic in the Civil and Military Station which would justify the Local Government in postponing an attempt to pyt the principle referred to in paragraph 5 (1) of the Finance Department Resolution referred to above into operation, in view of the fact that in Bangalore (unlike North India) beer is brewed for sale to the Natives of the country on a large scale and must therefore (whether technically classed as "country" or "foreign" liquor) be treated on the same lines as arrack or toddy. To this course, it is understood that brewers themselves entertain no objection. Accordingly it should be made a condition at the next auction sale of beer shops that retail vendors should have no interest in the manufacture of the liquor to be sold. The condition may be worded as follows:-

"The bidders at the sale shall have no interest in the manufacture of beer nor shall they be permitted to employ, as agents or in any other capacity, in the taverns any person having such interest".

5. In conclusion, I am to add that, in order to obviate, as far as possible the risk of loss of revenue from lack of competition, the new conditions of sale shall be widely advertised without loss of time, and to request therefore that a draft Notification regarding the sale of beer shops may be submitted at a very early date for the consideration of the Resident.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd/) A. P. Rennie

First aAssistant Resident.

EC[illegible] OFFICE,
BANGALORE.
Register No. 2191
Date of Receipt 2-5-08
File No. 453/15
2/5/08

16

FINANCE DEPARTMENT

No. 2433-Exc.

Simla, the 27th April 1908.

2/5

Dear Sir,

In continuation of Mr. Howard's letter No. 10 Exc. dated the 9th January 1908, I am desired to forward a copy of a further report by Major Bedford, I.M.S., on fresh samples of beer produced at the Bangalore brewery, and to say that the Government of India agree with him that the English beer and stout as represented by samples Nos. 3, 4, 5 and 6 supplied to him may be classed as "foreign liquor". The attention

of

No.153.

Central Excise Laboratory for India,
Kasauli, Punjab, 12th March 1908.

From

Major C.H.Bedford, D.Sc. M.D., I.M.S.,
Director, Central Excise Laboratory,

To

The Secretary to the Government of India,
Finance Department,
Calcutta.

Sir,

In continuation of my No. 968 dated the 17th December, 1907, I have the honour to state that through a misconception at the brewery at Bangalore, the samples sent to me (in response to my telegram of 30th November last to the address of the Hon'ble the Resident in Mysore) did not represent "finished beer" but wort. As presumably the forwarding officer understood the special reason for the examination of these samples (i.e., that an opinion from me on the finished products was required) and as, the forwarding letter described the samples as"beer (1) brewed "on English principles and (2) native ale which pay duty "at the full tariff rate," I had to accept them as such and as being sent as samples representative of the local finished products.

2. In the course of correspondence with the Inspector General of Excise and Salt on this subject it was decided that samples selected so as to correctly represent the "finished beer" made at Bangalore, as placed on the market, should be sent here. I have accordingly examined the following samples which were received here on 6th instant;

Description. Bangalore Brewery Co's. Products.	Ascertained Alcoholic strength here % by volume.	Remark
1. Native Ale as supplied to the Madras Presidency.	8.8	Brewed on 13th Feby. 1908.
2. Native Ale as supplied to Bangalore taverns.	8.5	Brewed on 7th idem.
3. English Ale as supplied to Refreshment Rooms in Bangalore.	8.2	Probably represent the same type of ales but 3 is a differen brew from 4 and 5
4. Pale Ale	7.4	
5. Indian Pilsener	7.3	
6. XXX Stout	6.9	

3. All the above samples show moderate amounts of acidity and of preservatives (sulphites). The alcoholic strengths are very high in relation to their original gravities,- that is to say, they have been fermented more like spirit-washes than beer-worts. The strengths of 1, 2 and are also excessive when compared with imported or Indian made "European beers".

4. The alcoholic strength of the bottled samples 4, 5 and 6, though high, is not excessive; and in general

appearance and character these samples compare fairly well with the corresponding types of "foreign" beers. They might, in consequence, be admitted to the "foreign" liquor category.

5. The "English Ale" (sample 3) was not equal in type to the better qualities of "foreign" ales encountered in India, but "foreign liquor" privileges might be conceded in this case provided that the quality of beer out-turned in future under this description is at least not inferior to that of the sample sent. In fact, it would be well to aim at a markedly improved quality henceforth.

6. Samples Nos. 1 and 2 of "Native Ale" have a sickly sugary character indicating their half-sugar origin; and I consider that so-called ales of this description are unsuited to admission to the "foreign liquor" category. Further, as regards samples 1, 2 and 3 it may be generally stated that <u>as ales</u> they are characterless, and are not comparable to good qualities of European beer. Liquors of this type which have fermented so as to convert practically all their sugars into alcohol should not, in my opinion, be encouragement. Many spirit washes contain scarcely more (and frequently less) alcohol than these "ales". Elaborate precautions are taken by the Excise to prevent the former from being removed from a distillery yet, on payment of a

duty

duty of two annas a gallon, these strong beer-worts which would well repay distillation become freely available to the illicit distiller.

6. It is readily conceivable that a brewer of these high strength "ales", obtaining as he does all the alcohol possible from cheap materials, would, after paying two annas a gallon duty (i.e., about 12 - 14 annas per proof gallon), pass them out to ostensible customers for distillation. Even if the customer actually paid the price of Rs.30 per hogshead to the "native ale" brewer (i.e., even without direct collusion) he could obtain, from 6 to 7 gallons of this, one proof gallon of spirit at a cost of at most Rs.4/4/0 as against the minimum possible price of duty-paid spirit of say Rs.6/- per proof gallon.

7. To sum up as regards these Bangalore Brewery products: the "native ales" should not, in my opinion, be conceded "foreign" liquor privileges. The English beer and stout (as represented by the above samples Nos. 3, 4, 5 and 6) might be admitted to the foreign liquor category. At the same time, attention might be drawn to the extremely low residual extracts found in the above mentioned three samples of beer. A fermentation should be aimed at which would stop

short

short of converting practically all their dissolved extract into alcohol.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd) C. H. Bedford,

Director, Central Excise Laboratory for India.

(True copy)

Registrar, Finance Department.

Rel 2433

RESIDENT'S OFFICE.

Serial No. 7
File No. 4977

[DRAFT.]—For approval. 410

From

F. P. RENNIE, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To-

No 2604
D/15th May 1908.

R. 11

In continuation of my d.o letter No. 470 of the 23rd January 1908, I am desired to refer to the further report by Messrs Watson & Co., on fresh samples of beer produced at the Mysore Brewery (Messrs) which was forwarded with your d.o. letter No. 1516 of 16th April 1908, & to say that the Govt of India agree with him that the English beer & stout as represented by samples Nos. 3, 4, 5 & 6 supplied to him may be classed

Sd. J. G. Pile 27/5
1894
(Acting Chief Secretary
J. Clay D.)

(Continuation of Draft).

classed as "foreign liquor" -
The attention of the Viceroy
should however be directed
to the remarks at the end
of para: 7 of Major Bradford's
report.

The "native ales" produced
at the breweries should not be
admitted to the privilege of
"foreign liquor" -

Yours sincerely
Sd J. O'Connell

Any case not admitted
above.

P. S. Mr. Lyon D. C-J,
Collector, for the station of Mysore.

Dated 14/5/06

N.
7/5/06

7/5/06

2/11/08 18

R. P. B.—1903.—250.

No. 3298. Rev. Compte

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.

Dated 1st October 1908

RESIDENT'S OFFICE,
BANGALORE.
Received No. 14932
Date of Receipt 2-10-08
File No. 459/05

FROM

F. J. Richards Esq., I. C. S.
Offg. COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To

P. L. Moore Esquire I.C.S.
Offg. ~~The~~ FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

File in under
Disposal with
enclosed letter,
Very urgent.
yes
2/10/08

SIR,

I have the honor to submit for the orders of the Honorable the Resident a copy of the Correspondence noted in the margin[x] relative to the method of manufacture of 'Country' or 'native' beer by the Bangalore Brewery Company.

[x] 1. Memo: No. 1401 dated 16th April 1908 from the Collector to the Bangalore Brewery Co.—
2. Letter dated 9th May 1908 from the Bangalore Brewery Co to the Collector.—
3. Letter No. D/240 Distly. dated 9 June 1908 from the Asst. Secretary to the Commissioner of Salt, Abkari & Separate Rev. Madras to the Collector.
4. Letter D No. 8/Bangalore dated 22nd August 1908 from E. Bennett Esq. Abkari Dy. Commr. to the Collector.
5. Excise Superintendent's Note dated 18th May 1908.

2. It will be remembered [C.] that in December, last year, Samples of both 'English' and 'native' ales manufactured by the Bangalore Brewery Company, were sent to Major Bedford I.M.S., Director, Central Excise Laboratory for

for analysis, and that the result as reported by him in March last showed that the native S 16 (a)
ale could not be admitted to the privileges
of foreign liquors. The remarks of Major Ad 1/1
Bedford were in due course communicated
to the Brewery Company and they were
asked to state what change they would
propose to adopt in their manufacture
of 'native beer'. Their reply to this enquiry
is as stated in their letter of 9th May last,
a copy of which forms part of the enclosure
to this letter. The company attribute the
result of the analysis to a secondary
fermentation which, they state, is started
in the ordinary course in all beers put
into bottles, when they are not in a fit or
matured state for bottling. They
state further that the Samples when
examined must have been three or four
weeks in bottle being
about

about the time to start the fermentation which would give the character mentioned by Major Bedford. Finally they propose, in order to meet the objection, to alter their initial heats during manufacture which it is stated, would prevent the beers in bulk from attenuating so low as has been pointed out by Major Bedford. The matter was finally referred to Mr. Bennett, the Abkari Deputy Commissioner of Madras, whose opinion is contained in his letter dated 22nd August 1908, No-8 (copy enclosed). He agrees with the Conclusion of the Excise Superintendent that the check of the final attenuation in the fermenting vessel must be looked for in keeping the temperature lower than at present during fermentation (para 3) which he considers might probably be assisted by the use of a smaller quantity of yeast

para 5). He suggests another method (para 4) and points out a remedy which he does not approve (para 5). I would suggest that Major Bedford be consulted in the matter.

I have the honor to be,

Sir,

Your most obedient Servant,

J Rochfort

Offg. Collector

18(a)

Memorandums No. 1401 dated 16th April 1908 from the Collector, Civil and Military Station, Bangalore, to the Bangalore Brewery Company.

Has the honour to inform the Bangalore Brewery Company that Major Bedford I.M.S. has reported on the samples of bottle and bulk beer brewed by the Company. He says:- "all the samples show moderate amounts of acidity and of preservatives (sulphites). The alcoholic strengths are very high in relation to their original gravities — that is to say they have been fermented more like spirit-washes than beer-worts."

2- The "Native ales", he says "have a sicky, sugary character indicating their half

Sugar

sugar origin; as also they are characterle

He points out that liquors of this
ype (native ale) which have fermented
so as to convert practically all their
sugars into alcohol are a danger to
he revenue. That many spirit-washes
ontain scarcely more (and frequently less)
lcohol than these native ales and yet,
n payment of a duty of two annas
gallon, these strong beer worts, that
ould repay distillation, are allowed
; pass out: Major Bedford concludes
a fermentation should be arrived
t which would stop short of converting
ractically all their dissolved extract-
uto alcohol."

The Brewery Company is requested to
tate what change it proposes to introduce
its method of manufacture to meet the
bjections to their present system.

1816

Letter dated 9th May 1908 from the Bangalore Brewery Company to the Collector, Civil and Military Station Bangalore

In reply to Major Bedford's report received under Memo no: 1401 dated 16th April 1908 from your office we have the honour to point out:

Para 2 & 3. The character of the beer mentioned is the result of a secondary fermentation which in the ordinary course is started in all beers put into bottles which have not been brewed for, or are not in a fit and matured state for bottling. In this case the beer was Native or Tavern Ale and not brewed for bottling purposes

These samples when examined must have been three or four weeks in bottle, being about the time

equired to start the fermentation
hich would give the character
entioned.

This secondary fermentation would
lso increase the percentage of alcohol
nd convert practically all the sugars into
lcohol, and what Major Bedford found is
e natural result when samples are
isted under these conditions.

We propose in order to meet Major
edford's objection, as far as possible,
alter our initial heats during manufacture
o as to produce a slower fermentation
hich should consequently prevent
e beers in bulk from attenuating
o low.

+ Specific gravity not
less than 1.015 at 60° F.

Letter No: D. 210/ 1918 (C)
1908 from the Acting Secretary to the
Commissioner of Salt, Abkari and Separate
Revenue, Madras, to the Collector, Civil & Military
Station, Bangalore.

With reference to your letter no. 1938 of the 2nd instant, I am directed to inform you that the percentages of alcohol and of proof spirit by Volume in the Wort in question are respectively 8.00 and 14.20.

---

8 18(d) Letter - D. no: 8/ Bangalore dated 22nd August 1908 from E. Bennett Esqr. Abkari Deputy Commissioner, Madras, to the Collector, Civil and Military Station Bangalore.

With reference to your Endorsement no: 1835, dated 22nd May 1908, forwarding Office note by the Excise Superintendent on a letter dated 9th May 1908 from the Bangalore Brewery Company, I have the honour to inform you that I consider the arguments of the Brewery Company as to the cause of the high alcoholic value of the samples of Native Ale examined

by Major Bedford and reported upon by him so unfavourably in his report No: 153, dated 12th March 1908, are worthy of consideration. The percentage of proof spirit in them as found by Major Bedford is abnormally high being as noted by me on the report, 15:5; 14.9 & 14.4 respectively. Examination of the samples of wort sent to the Board's Laboratory has shown that even before the Wort has been racked, the percentage of proof spirit has reached and sometimes even exceeded 14.0% and a slight subsequent secondary fermentation would easily raise it to Major Bedford's figures.

2 - It must be admitted that; as shown by Major Bedford, such highly alcoholic beers might possibly be used for the extraction of spirit but the contingency is in my opinion a very remote one. His calculations as to the cost of production of such spirit are correct; but it is a

a moot point whether any one would run the risk of illicit distillation from beer to obtain such a relatively small profit:

3 - Judging from the results of the examination of the last sample of Wort taken from the Brewery and disposed of in Board's Proceedings Distillery D. No 332, dated 18th August 1908, the low attenuation of the beer has not been stopped as proposed in the last para of the Brewery Company's letter. I am inclined to agree with the conclusion of the Excise Superintendent in para 3 of his note of 18th May 1908, that the check of the final attenuation in the Fermenting Vessel must be looked for in keeping the temperatures lower than at present during fermentation. With beers brewed with so small a proportion of Malt and high proportion of

of Saccharine matter, I do not consider that alteration of initial heats in the brewing process would be of much avail.

4. There is one other method by which the production of these highly alcoholic beers can be put an end to, and that is by reducing the maximum permissible gravity of wort which is at present 1073° and by still retaining the minimum limit of 2 bushels of Malt per hogshead. But it is seen from the analytical results of the last two Samples of Worts Submitted that in both cases the original gravity both declared by the brewer and found on analysis was only 1064° so that there is a large margin between the gravities at which Such beer is brewed and the maximum permissible. I would further point out that a beer containing 14 % of proof spirit exactly corresponds in alcoholic value with fully fermented

Cocaanut

Cocoanut toddy arrack. For this reason no objection has been raised in this Presidency to the production of such beer That the question is largely if not entirely climatic is proved by a Comparison of Native beer brewed from similar materials on the Nilgiris with that brewed in Bangalore. The former is brewed at gravities ranging from 1070° to 1073°, but the attenuation rarely reaches 1009° and consequently the finished article rarely, if ever, contains more than 14% of proof Spirit.

5- In conclusion I would point out that in my opinion the remedy lies only in better regulation of the temperature during fermentation, which might probably be assisted by the use of a smaller quantity of yeast: This might be pointed out to the brewers and they should be requested to experiment in this

this direction. I do not see that any definite instructions are required, but if it is considered necessary to regulate the alcoholic Value of "Country" beer it could be done by reverting to the Superseded rule which rendered the brewer liable to payment of spirit duty on all alcohol found in excess of 8.0 % by Volume, which represents 14.20 % of proof spirit. I must not be understood as recommending such a course, in fact I am opposed to it; I simply point it out. Its adoption would necessitate constant analysis of samples, not of wort but of beer ready for issue.

All the papers forwarded to me are returned herewith.

Copy

Offg: Collector.

Copd: by - MDG 30/9/08

Compd: by - [illegible]

Note dated 18th May 1908 by the Excise Superintendent, Civil and Military Station, Bangalore on letter dated 9th May 1908 from the Bangalore Brewery Company.

When Samples of wort were sent for analysis and received an adverse report, Mr: Ivatt, the Brewery's Manager, in an interview with the Collector, protested that the Company beer should not be condemned on unfinished Samples. Other samples typical of Bangalore Brewery produce were then personally selected by Mr. Ivatt in Mr: Bennett's presence and it is with reference to them that the Company letter deals. I believe I am right in saying that the ascertained alcoholic strength in the previous and latter

Samples

samples do not materially differ.

2- The Company attributes the high alcoholic strength in the 'Native Ales' to the fact that they are running beers not intended for bottling or keeping, and that in consequence of the samples having been subjected to these conditions a secondary fermentation was set up in the interval with the result complained of by Major Bedford. This explanation taken in connection with the remedy proposed by the Company in paragraph of the letter does not strike me as sound.

- To meet Major Bedford's objection that the fermentation is more like that of spirit washes than beer worts and that these native ales "have been fermented so as to convert practically all their sugars into alcohol", the Company propose to "alter the initial heats so as

to produce a slower fermentation." By this I presume they mean they will mash at a higher temperature than they are doing at present, but I doubt whether this in itself will be sufficient to produce a slower fermentation if the Company is not provided with the means of controlling the temperature in the tuns during fermentation. Some of the tuns are not connected with the ice plant, and even if all were connected I do not think the ice plant is capable of supplying a sufficient quantity of iced water to control the temperature. For native ales recourse is had to water cooled in cisterns which at this season of the year is high as every one knows.

4. The Bangalore Brewery Company might be asked whether in the case of the native brews the temperature in the fermenting tuns is not too high, and

and whether this high temperature is not a contributing cause for the rapid attenuation.

5. - Major Bedford says, for reasons into which he enters at paragraph 5 of his letter dated 12-3-08 No. 153, that these liquors should not be encouraged. In the Notification under revision, now before the Resident, the beer sold in the taverns is brought under Country liquor. The beer sent into the Madras Presidency has also to be similarly classed, and it is doubtful in the circumstances whether its export is not opposed to the Excise Committee's recommendations and the Government of India's orders. The question however appears to be one for the Madras Excise authority who has decided to admit the beer.

Copy

H J Reid

Collr. Cuddalore.

Opposite by - M.D.J. 30/9

No. 5806. 19

From

T. B. COPELAND, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Collector,
Civil and Military Station of Bangalore.

Dated Bangalore, 7 November 1908.

Sir,

I am directed to acknowledge the receipt of your letter No.3298 dated the 1st October 1908, regarding the metho of manufacture by the Bangalore Brewery Company, of "country" or "native" beer in the Civil and Military Station of Bangalor

2. In reply, I am to request that arrangements may be made with the Brewery Company for carrying out, with the least possible delay, the experiment suggested in paragraph 5 of letter No.D.8 dated 22nd August 1908 from the Abkari Deputy Commissioner, Madras, to your address, in the matter of regulating the temperature of "native" beer during fermentation by the use of a smaller quantity of yeast. The result of the experiment should be communicated to this Office.

I have the honour to be,
S i r,
Your most obedient servant,

Sd/ T. Copeland.
First Assistant Resident.

S.I.

RESIDENT'S OFFICE.

No. 6586

File No. 459 D/1905.

Dated Bangalore, 8th December '08.

To

The Collector,

C & M Station of

Bangalore.

Subject.

Calling for a report regarding the result of the experiment made by the Bangalore Brewery Company in the matter of regulating the temperature of "Native" Beer during fermentation by the use of a smaller quantity of yeast.

SIR,

I am directed to invite attention to the marginally noted communication and request that the Resident may be informed, in the column opposite, ~~of the cause of delay in furnishing a reply and~~ of the approximate date on which a reply may be expected.

No. 5806 dated 7th November 1908.

~~I am also to request that the reply to this reminder may be sent not later than the~~

I have the honour to be,

Sir,

Your most obedient servant,

(Sd.) T. Copeland,

First Assistant Resident.

Reply.

No. 4098

Dated 15th December 1908.

To

THE First Assistant to the

Hon'ble the Resident in Mysore

BANGALORE.

Sir,

In reply I have the honour to state that if permitted the matter may be held over to March when I shall be in a better position to form an idea. At this season of the year fermentation is slower.

(Sd.) H. A. Sherman,

15-12-08.

No. 4098

Forwarded,

(Sd.) Pierce Moore,

Collector.

15-12-1908.

The Resident's office,

No. 6911 Bangalore, 22nd December '08

The Excise Superintendent's proposal is approved.

Sd. T. Copeland

First Assistant Resident.

S.I.

NM

R. P. B.—3-05.—1,000.

21/5/09

R. P. B.—5-08.—400.

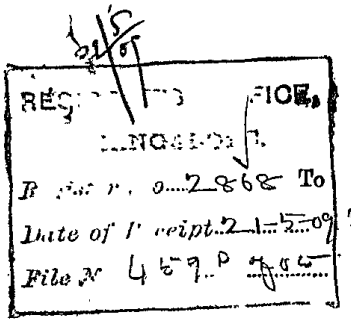
No. 2026 Rec.-one

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.

Dated 19th May 1909.

FROM

F.J.Richards ESQ., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.



T. B. Copeland, Esquire, I.C.S.,
THE FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

Slip A With reference to your letter No.2880 of the 14th instant, calling for a report regarding the result of the experiment ~~made~~ made by the Bangalore Brewery Company in the matter of regulating the temparature of "Native Beer" during fermentation, I have the honor to forward for your information a copy of a letter No.338 dated the 7th May 1909 from the Excise Superintendent and to say that I have requested the Brewery Company to favour me with their opinion on, and the result of the experiment.

I have the honor to be,

Sir,

Your most obedient servant,

F.J.Richards

Collector.

4/5.

Letter No.338 dated the 7th April 1909 from the Excise -- Superintendent of the Station to the Collector of the Civil and Military Station of Bangalore.

I have the honor to report for your information that in -- delivering his opinion on certain samples of Bangalore beer -- Major Bedford remarked (letter No.153 dated 12th March 1908), in regard to the country beer sold in the beer taverns of this -- Station, that "liquors of this type which have fermented so as to convert practically all their sugar into alcohol should not be encouraged. Many spirit washes contain scarcely more (and frequently less) alcohol than these ales". He then proceeded to demonstrate what he considered to be aa danger to the revenue from these high strength ales.

2. In your memorandum No.1401 dated 16th April 1908, the - Bangalore Brewery Company was asked to say what change it proposed to introduce in its method of manufacture to meet Major Bedford's objection that "the alcohalic strengths are very high in relation to their original gravities" so as to give effect to his recommendation that "a fermentation should be aimed at which would stop short of converting practically all their -- dissolved extract into alcohol".

3. In reply the Bangalore Brewery Company (letter dated 9th May 1908) said that the character of beer was due to "a secondary fermentation which in the ordinary course is started in all beers put in bottles which have not been brewed for or are not in a fit or matured state for bottling". In regard to the objection to the high alcohalic strength the Brewery ascribed it "to the natural result when samples are tested under these conditions". The Brewery proposed to meet Major Bedford's objection by altering "our initial heats during manufacture so asto produce a - slower fermentation which should consequently prevent the beers

in bulk from attenuating so low".

4. In reference to the foregoing in a note dated 1st May 1908, I expressed a doubt whether mashing at a higher temperature would in itself produce a slower fermentation if the company is not provided with the means of controlling the temperature in the fermenting tuns.

5. This note and the Bangalore Brewery's letter were sent to Mr.Bennett, Abkari Deputy Commissioner, Madras, who considered the "arguments of the Bangalore Brewery Company as to the cause of the high alcoholic value of the samples of the native ale", "worthy of consideration". Mr. Bennett was of opinion that with "beers brewed with so small a proportion of malt (two bushels per hogshead, 54 gallons) and high proportion of saccharine -- matter (about a lb. a gallon) alteration of initial heats in the brewing process would not be of much avail" and that judging from the results of the examination of the last sample of wort the low attenuation of beer had not stopped as proposed in the last para of the Brewery Company's letter". Mr. Bennett agreed with me "that the check of the final attenuation in the fermenting vessel must be looked for in keeping the temperature lower than at present during fermentation. After considering one other method Mr. Bennett reverts to the opinion that the "remedy lies in better regulation of the temperature during fermentation which might probably be assisted by the use of a small quantity of yeast".

6. Under instructions from the Resident in his No.5806 dated 7th November 1908 communicated by your endorsement No.3717 dated 14th idem, the Bangalore Brewery Company was asked to carry out the experiment suggested by Mr Bennett at paragraph 5 of his letter D.No.8 dated 22nd August 1908 a copy of which was supplied for the purpose.

7. Results of quarterly samples sent subsequent to the Board's proceedings D.No.332 dated 18th August 1908 confirm Mr.Bennett's

contention that under present conditions alteration of initial heats cannot affect the process. The wort from which the sample was sent in November last attenuated in 4 days so far as we carried down the record from an original gravity of 1067 to 1008 (it was probably 1006 or 1005 at the time it was racked), and the percentage of proof spirit was found to be 14.03 (Vide B.P. D.No.490 Dis.dated 20th November 1908). The wort from which the sample was sent last month attenuated in 4 days from an original gravity of 1069 to 1007 (it was probably about 1005 when racked). The percentage of proof spirit was reported to be 14.20 in Board's Proceedings D.No.2 Bang dated 13th March 1909. From this it will be seen that Major Bedford's objection still holds good.

8. Under instructions from me, Mr.Avis, Assistant Superintendent in charge of Brewery watched seven double brews and one single brew native ales between 13th March and 2nd April ; and in no instance did he find that iced water had been used to control the temperature either during fermentation in the tuns or at the time the wort was run down from the cooler into the refrigerator and thence into the tuns. The iced water available at the Brewery is barely sufficient for controlling the temperature of the English beers manufactured by the Company.

9. With regard to the amount of yeast employed Mr.Avis tells me that immediately succeeding receipt of my letter No.883 dated 14th November 1908 the brewers reduced the quantity to as low as ¾ of a bucket to the tun, but that they are now using, and for the eight brews kept under observation used, 1½ buckets yeast per tun, which is about ¼ to ½ a bucket less than what was employed previous to Mr.Bennett's suggestion being referred to the brewers for adoption.

10. If you see fit the Bangalore Brewery Company may be asked to favour you with its opinion on, and the result of, experiment.

Copy. J.P. Richards
to Collector

R. P. B.—6-09.—1,000.

RESIDENT'S OFFICE.

Serial No. 27
File No. 45 of

[DRAFT.]—For approval.

From

T. B. COPELAND, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To The Collector, Commissioner
Bangalore

No 4434
8/5 July 1909.

Sir,

I am directed to invite a reference to your letter No 2026 dated the 19th May 1909, regarding the result of the experiment made by the Bangalore Brewery Company in the matter of regulating the temperature of native beer during fermentation, & to enquire when the Brewery Company's opinion on the the experiment may be expected.

I have, etc.,

T 3/7/09

First Asst to Resident.

Rec'd 5/7/09

Wt. 4/7/09

R. P. B.—4-05—500.

No. 3093 Enc: 2.

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.

Dated 3rd August 1909.

18/8/09 ... OFFICE, BANGALORE.
Register No. 4535
Date of Receipt 5-8-09
File No. 459 of 05

From

F.J.Richards Esq., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To

T.B.Copeland Esquire, I. C. S.
THE FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

Previous papers are at 459 B/05 Would he please refer to KPMAR in Comm. Letter books of year, may this answer?

SIR,

With reference to the correspondence ending with your letter No. 4434 dated the 5th July 1909, regarding the experiment made by the Bangalore Brewer Company in the matter of regulating the temperature of "Native beer" during fermentation, I have the honour to forward herewith copy of a letter dated the 26th July 1909 from the Bangalore Brewery Company, together with a copy of Mr. Sherman's note thereon and to say that no further action appears necessary at present.

I have the honour to be,
Sir,
Your most obedient servant,

F. J. Richards

Collector.

Letter ~~No.1113~~ dated the 26th July 1909 from the Bangalore Brewery Company to the Collector of the Civil and Military Station of B a n g a l o r e.

We have the honor to remark in reference to your letter - dated 19th May 1909, No.2027.

The purport of this enquiry which originated in Major Bedford's report is to try and reduce the alcoholic strength of the beer in question without reducing the original gravity . It was suggested by Mr. Bennett, to attain this object, that the -- quantity of yeast used for starting fermentation should be reduced.

This suggestion has been carried out by us.

We are unable to report very definitely on the subject as we have only received the percentage of proof spirit as the results of the analyses of the samples taken after the experiment was begun. The results of those immediately prior have not been communicated to us and are not obtainable, but by comparison - with some analyses made in 1904-05 the average percentage of - alcohol is lower than it was then.

We must therefore conclude that the desired result has been attained.

"Copy"

H. H. Richards

Collector.

OFFICE NOTE.

Letter dated 26th July from the Bangalore Brewery Company.

The object of the enquiry is correctly stated in the first sentence of paragraph 2 of the brewer's letter, but the suggested remedy, as stated in the 2nd sentence is only partially accurate as it fails to take into account regulation of temperature, and having regard to this important omission, the compliance alleged to have been given (vide paragraph 3) to Mr. Bennetts' suggestion is hardly consistent. It is clear that Mr. Bennett attached primary importance to the regulation of temperature, which is precisely what is intended by Major Bedford when he said :- "a fermentation should be arrived at which would stop short of converting all their dissolved extract into alcohol" and again "they have been fermented more like spirit-washes than beer worts. In my letter No.338, dated 6.4.09 I have drawn attention to the brewer's omission to give the suggested remedy a full and proper trial, not, I believe, due to a deliberate disinclination to carry out the experiment but because he was not in a position to do so for want of adequate ice plant.

2. On referring to the history of brewing in this Station, submitted with letter No.614 dated 1st June 1909, it does not strike me that much improvement has been effected in the alcoholic strength of "country" beer, notwithstanding improvement in other respects. Certainly the last analysis (B.P. No.355 dated 14.6.09) showed 11.36 per cent of proof spirit as compared with 14.03 and 14.20 of the two previous samples, but there was some special reason, probably inferiority of the yeast used, which caused this result. In this case fermentation ceased when the attenuation had fallen to about 1011° gravity, whereas our experience shows that it generally attenuates to 1006° and even lower.

3. I would suggest further action on this enquiry be suspended pending

pending the decision of the Government of India on Major Bedford's recommendations dated 20.6.08, circulated by Government of India No.1446 Exc., dated 23.3.09.

Sd/. H.C.Sherman.
31.7.09.

"Copy"

Collector.

R. P. B —8-09.—1,000.

RESIDENT'S OFFICE.

Serial No. 14
File No. 4512
1908

[D R A F T .]—For approval.

From

T. B. COPELAND, Esq., I. C. S.,

1st Assistant to the Resident in Mysore.

To

The Collector, & ex officio
Magistrate
Bangalore

No. 5516.
dt/21st August 1909.

Sir,

With reference to the
correspondence ending with
your letter No. 3093 dated the
3rd August 1909, regarding
the manufacture of
"native beer" in the Civil &
Station of Bangalore, I am
directed to state that, as
proposed in the Excise
Superintendent's note dated
the 31st July 1909, further
action in the matter may
be postponed until the
Govt of India have passed
orders

D. 23.

Encls. 23

(Continuation of Draft).

Orders on Major Bedford's recommendations dated the 20th. June 1908.

S.S. File 459B/105

I have, etc,

Sd. F. Hopeland

First Asst. Resident

20/8/09

20/8/09

20/8/09.

† 459 D 01

No. 937 Enclos.

Office of the Collector,
Civil and Military Station,
Bangalore, 6th March 1911

From
Resident's Office,
Bangalore.
Register No. 1399
Date of Receipt 7.3.11
Order No. 459 D 10

F. J. Richards, Esquire, I.C.S.,
Collector,
Civil and Military Station,
Bangalore.

P. B. Warburton, Esquire, I.C.S.,
First Assistant to the Hon'ble the Resident
in Mysore,
Bangalore.

Sir

I have the honor to state that, at the instance of the Bangalore Brewery Company, the Excise Superintendent asked me to let him know whether the Brewers were permitted to bid at the auction sale of Foreign Liquor shops to be held shortly, and that I have replied that there is no objection to their doing so as — Rule 3 (iii) of Resident's notification no. 55 dated 11th July 1908 does not prohibit brewers from having an interest in the retail sale of beer in shops licensed for sale and consumption on the premises.

I have the honor to be,
Sir,
Your most obedient Servant,
F. J. Richards
Collector.

The Collector is right.
The letter may be recorded.
8/3/11

9/3

S. 22.—R. P. B.—10-1910.—1,500.

4/3/11